(IX)
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Provincial service,
and local funds
1893-94

Sub: Finance

Year: 1894

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BENGAL.

MEMORANDUM

OF

THE ACCOUNTS OF THE LOWER PROVINCES, BENGAL,

FOR

1890-91 and 1891-92.

The total Civil Revenue and Service Expenditure of Bengal for the years 1890-91 and 1891-92, excluding Debt and Remittance transactions and contributions from Provincial to Local, are shewn below under the three heads of Imperial, Provincial, and Local:—

	Revenue.		Expenditure.	
	1890-91.	1891-92.	1890-91.	1891-92.
	R	R	R	R
Imperial	13,48,75,122	13,35,24,792	2,69,99,607	2,48,50,448
Provincial	5,14,84,207	5,78,01,984	5,17,93,530	5,70,42,486
Local	49,39,885	52,19,151	61,69,337	63,23,733
Total	19,12,99,214	19,65,45,927	8,49,62,474	8,82,16,667

2. No important changes in classification of Revenue and Expenditure were introduced into the accounts during the year 1891-92, but the percentage on collections from Government Estates, which is credited entirely to Provincial, was raised from 10 to 12 per cent.

In the prescribed classification, the heads of Revenue and Expenditure are arranged by groups or sections, and the following summary shows the details under these groups of the total Revenue and Expenditure, as stated above, for the two years under review. The figures of the Debt and Remittance accounts are added at foot of the statement in order to show the grand total and cash balance:—

	Receipts.				Outgoings.			
	1890-91.	F. R. A.	1891-92.	F. R. A.	1890-91.	F. R. A.	1891-92.	F. R. A.
Revenue and Expenditure Accounts—	R		R		R		R	
A. Principal Heads of Revenue	16,55,84,103	5	16,91,34,588	5	2,97,11,921	7	2,71,39,534	7
B. Interest	13,89,520	5	15,77,295	5	1,91,3 4	7	2,21,548	7
C. Post Office, Telegraph, and Mint	13,079	54 & 57	14,837	54	3,58,908	55 & 57	3,71,932	54
D. Civil Administration	44,34,347	5	46,91,634	5	2,51,57,607	7	2,61,48,405	7
E. Miscellaneous	18,28,072	5	17,16,356	5	56,19,227	7	64,16,235	7
F. Famine	...	...	...	...	14,300	7	11,486	7
G. Construction of Railways	...	...	...	...	13,040	9	7,750	9
H. Railways	1,46,45,003	16	1,60,39,547	16	1,07,97,407	17	1,42,64,062	17
J. Irrigation	22,94,655	16 & 18	25,51,015	16 & 18	52,57,629	17 & 19	53,45,010	17 & 19
K. Buildings and Roads	11,10,435	16 & 18	8,19,655	16 & 18	78,41,091	17 & 19	82,91,565	17 & 19
M. Provincial and Local Surplus or Deficit	...	...	...	...	—15,38,775	248	—3,45,084	192
Total Revenue and Expenditure Heads (Carried over)	19,12,99,214	...	19,65,45,927	...	8,34,23,699	...	8,78,71,583	...

	Receipts.				Outgoings.			
	1890-91.	F. R. A.	1891-92.	F. R. A.	1890-91.	F. R. A.	1891-92.	F. R. A.
	R		R		R		R	
Brought forward	19,12,99,214	...	19,65,45,927	...	8,34,23,699	...	8,78,71,583	...
Adjusting Heads—								
a. Provincial from Local	...	...	...	...	...	...	...	...
b. Local from Provincial	8,94,450	192	8,78,841	190	...	...	...	...
c. Provincial to Local .	...	...	...	...	8,94,450	193	8,78,841	191
d. Local to Provincial .	...	...	...	...	...	...	...	...
Total Revenue and Expenditure and Adjusting Heads . .	19,21,93,664	...	19,74,24,768	...	8,43,18,149	...	8,87,50,424	...
Debt and Remittance Heads—								
O. Permanent Debt .	...	...	1,538	...	4,150	...	625	...
P. Unfunded Debt .	8,08,445	221	8,54,874	219	7,75,929	221	7,18,727	219
Q. Deposits and Advances . .	4,94,24,724	222, 223 & 251	4,90,90,705	220, 223 & 226	4,95,99 970	222, 225 & 251	4,85,88,334	220, 223 & 226
R. Imperial Advance and Loan Account	3,46,468	228 to 232	3,61,695	...	43,86,179	228	40,28,613	...
R.R. Provincial Advance and Loan Account . .	5,17,207	...	6,25,648	228, 230 & 232	8,12,341	...	11,64,150	228, 230 & 232
T. Remittances . .	21,64,65,522	...	23,49,24,345	...	31,33,78,165	...	33,88,67,224	...
Public Works figures not on Civil Books .	1,35,88,735	...	1,73,67,465	...	1,73,08,367	...	1,86,21,046	...
V. Cash Balance on first day of year of account . .	1,82,41,774	...	2,10,03,289	...	...	...	...	...
Cash Balance on last day of year of account . .	...	...	...	...	2,10,03,289	...	2,09,15,184	...
Total .	29,93,92,875	...	32,42,29,559	...	40,72,68,390	...	43,29,03,903	
GRAND TOTAL .	49,15,86,539	...	52,16,54,327	...	49,15,86,539	...	52,16,54,327	...

These figures are explained in detail in the following paragraphs.

The Revenues have been greater than in 1890-91 under all sections, except Miscellaneous.

The large increase of R35,50,485 under Principal Heads of Revenue is distributed among all the heads comprised in that group, except Land Revenue, which shews a decrease of R1,39,831. The principal increases are R4,17,959 under Opium, due to the higher prices realized at the Opium sales, R8,49,990 under Salt Revenue, R8,53,536 under Stamps, and R6,69,124 under Excise (due chiefly to the license fees of outstills and other shops having been raised), R3,88,132 under Provincial Rates (owing chiefly to larger collections in consequence of re-valuations), R2,86,034 in Customs Revenue, R69,046 under Assessed Taxes (Income Tax), R62,161 under Forests, and R95,234 under Registration due to the causes as hereafter explained under the respective heads.

The increase of R1,87,775 under Interest is due to the interest realized on the additional loans granted in 1890-91 and 1891-92 to the Port Commissioners of Calcutta for the Kidderpore Dock.

The increase of R2,57,288 in receipts by Civil Departments includes an increase of R1,61,349 under Jails, due to larger receipts from sale proceeds of Jail manufactures, of R11,088 under Police, and R46,672 under Marine, on account of Pilotage receipts and sale proceeds of vessels. There is also an increase of R23,937 under Education, owing to a special refund by a District Board of charges paid in a previous year by Government, and of R12,252 under Scientific and other Minor Departments arising from a special receipt on account of a private contribution towards the establishment of a Veterinary School and Hospital for cattle in the vicinity of Calcutta.

Under Miscellaneous, the decrease of R1,11,716 is due partly to a falling off in the receipts on account of stationery supplied to State Railways, but arises

chiefly from the fact that in 1890-91 special receipts amounting to R1,54,792 were credited under Stationery and Printing on account of value of Census forms supplied to other Governments. On the other hand, the receipts under XXV—Miscellaneous show an increase of R64,365, due chiefly to the change in the method of realizing Government Audit fees, which has led to the recovery in 1891-92 of fees for three half-years against one half-year in 1890-91.

The increase of R26,506 under Irrigation is due chiefly to recoveries on account of the capitalized maintenance charges of the Dankonee drainage scheme.

The principal variations in the expenditure of the year are increases of R9,90,798 under Salaries and Expenses of Civil Departments, of R7,94,194 under Miscellaneous Civil Charges, and of R4,50,474 under Civil Works, and a decrease of R25,72,389 under Direct Demands on the Revenue. The increases are attributable, in the cases of Salaries and Expenses of Civil Departments, to additional expenditure under Courts of Law for the improvement of Ministerial Establishments of Civil Courts, and to the cost of Census operations; in the case of Miscellaneous Civil Charges, to exceptionally large outlay under Stationery and Printing for local purchases of paper; and in the case of Civil Works, to larger outlay in the South Lushai Hills; while the decrease under Direct Demands on the Revenue is due chiefly to reduced Opium Expenditure.

The Provincial Services Account for 1891-92 opened with a balance of R24,72,774, and closed with a balance of R23,53,431, shewing a deficit of R1,19,343 in the transactions of the year.

The Incorporated Local Fund Accounts opened with a credit balance of R26,57,086, and closed with R26,01,979, shewing a deficit of R2,25,741 in the transactions of the year.

Section A.—PRINCIPAL HEADS OF REVENUE.

3. The total receipts classed in this section are as follow:—

	1890-91.	1891-92.	Difference.
	R	R	R
Total Receipts . .	16,55,84,103	16,91,34,588	+35,50,485

The subjoined table compares the figures by major heads:—

Principal Heads of Revenue.	Act.	1890-91.				Act.	1891-92.			
		Imperial.	Provincial.	Local.	Total.		Imperial.	Provincial.	Local.	Total.
		R	R	R	R		R	R	R	R
I.—Land Revenue .	27	3,11,24,207	76,95,191	..	3,88,19,398	27	2,72,77,182	1,14,02,385	...	3,86,79,567
II.—Opium .	30	5,97,10,987	...	...	5,97,10,987	30	6,01,28,946	...	...	6,01,28,942
III.—Salt .	31	2,30,66,657	1,28,226	...	2,31,94,883	31	2,39,34,019	1,10,854	...	2,40,44,873
IV.—Stamps .	34	35,61,731	1,06,85,195	...	1,42,46,926	34	37,75,115	1,13,25,347	...	1,51,00,462
V.—Excise .	35	78,48,632	26,16,210	...	1,04,64,842	35	83,50,474	27,83,492	...	1,11,33,966
VI.—Provincial Rates .	36	...	43,19,933	37,99,009	81,18,942	36	...	45,24,517	39,81,657	85,06,174
VII.—Customs .	37	47,64,799	57,973	...	48,22,772	37	50,51,702	57,104	...	51,08,806
VIII.—Assessed Taxes .	39	21,19,441	21,19,441	...	42,38,882	39	21,53,964	21,53,964	...	43,07,928
IX.—Forest .	40	3,63,696	3,63,696	...	7,27,392	40	3,94,776	3,94,777	...	7,89,553
X.—Registration .	42	6,19,540	6,19,539	...	12,39,079	42	6,67,157	6,67,156	...	13,34,313
Total .	...	13,31,79,690	2,86,05,404	37,99,009	16,55,84,103	...	13,17,33,335	3,34,19,596	39,81,657	16,91,34,588

The difference under each head is shown below:—

	R		R
I.—Land Revenue .	—1,39,831	VI.—Provincial Rates .	+3,88,132
II.—Opium . .	+4,17,959	VII.—Customs . .	+2,86,034
III.—Salt . . .	+8,49,990	VIII.—Assessed Taxes .	+ 69,046
IV.—Stamps . .	+8,53,536	IX.—Forest . .	+ 62,161
V.—Excise . .	+6,69,124	X.—Registration . .	+ 95,234

I.—Land Revenue.

4. The figures under this head are given below :—

	1890-91.	1891-92.	Difference.
	R	R	R
Imperial . . .	3,11,24,207	2,72,77,182	—38,47,025
Provincial . . .	76,95,191	1,14,02,385	+37,07,194
Total Receipts . .	3,88,19,398	3,86,79,567	—1,39,831

(F. R. A. 1890-91, page 27; 1891-92, page 27.)

The receipts under Ordinary Land Revenue in the year 1890-91 included considerable arrear collections, together with nearly the full demand of the year. There was also an increase in the collections of that year from temporarily settled Estates and Khas Mahals in certain districts, as explained in the last Memorandum. The revenue realised in 1891-92 under this head included a smaller amount on account of arrears. The apparent decrease in 1891-92 does not, therefore, call for special remark.

The receipts from 1887-88 to 1891-92 compare as follows :—

	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
	R	R	R	R	R
1. Fixed Collections .	3,45,38,032	3,41,12,801	3,52,68,293	3,49,70,395	3,45,22,716
2. Collections from Government Estates .	25,99,789	24,86,526	27,54,277	30,25,832	31,66,353
3. Other Collections .	8,63,270	7,74,134	8,59,549	8,23,171	9,90,498
TOTAL .	3,80,01,091	3,73,73,461	3,88,82,119	3,88,19,398	3,86,79,567

The large receipts under head (3) "Other Collections" are due partly to a special receipt of R81,000, being the sale proceeds of leases under the new waste land lease rules, and partly to the percentage on collections from Government Estates having been raised from 10 to 12 per cent. under orders of the Government of India, Department of Finance, No. 2387, dated 6th June 1891.

5. The distribution of the Land Revenue between Imperial and Provincial for the year 1891-92 is as follows :—

	R
Gross Land Revenue	3,86,79,567
Deduct—Receipts on account of 10 per cent. on collections which are wholly Provincial	4,68,873
	3,82,10,694

The division of this amount proportionately at 75 and 25 per cent. gives—

	R
Imperial	2,86,58,021
Provincial	95,52,674

SPECIAL TRANSFERS.

Provincial to Imperial—

	R	R	R
Fixed contribution under the Provincial Contract, F. D. No. 390, dated 26th January 1888, and No. 2381, dated 11th May 1887 . . .			6,90,000
Interest on Hidglee Canal Loan, F. D. No. 3753, dated 22nd February 1889, as follows :—			
Interest on the payment during 1889-90 .	49,414		
" " 1890-91 .	1,52,884		
at 4 per cent. on the total of . .	2,02,298	8,092	
On payment of the year 1891-92 at 2 per cent.	2,34,918	4,698	
			12,790
	Carried over		7,02,790

			R
		Brought forward	7,02,790
Imperial to Provincial—			
For conservation of ancient monuments (F. D. No. 3118, dated 13th June 1887)		R 1,000	
For Hidglee Tidal Canal (F. D. No. 1410, dated 25th March 1890)		2,34,918	
			2,35,918
		Net Provincial to Imperial	4,66,872

MISCELLANEOUS TRANSFERS.

Imperial to Provincial—			R
For Political charges provincialized (F.D. No. 2446, dated 9th May 1888)			21,000
For interest on loss by exchange on Capital Account of Provincial State Railways (F. D. No. 1345, dated 19th March 1889)			93,000
For two Custom House Appraisers (F. D. No. 5906, dated 4th November 1887)			7,620
For cost of additional establishment to carry out the provisions of the Petroleum Act, II of 1888 (F. D. No. 1911, dated 17th April 1889)			4,000
For Provincialization of Eastern Bengal Railway Police (F. D. No. 5837, dated 24th October 1888)			41,000
For Moiety charges of Special Branch of the Police Department (F. D. No. 3213, dated 15th June 1888)			5,592
For the up-keep of the steamer *Rhotas* (F. D. No. 4080, dated 25th August 1890)			8,500
For new method of testing by distillation the strength of imported spirits for assessment to duty (F. D. No. 3626, dated 16th July 1889)			2,500
Assignment for the Calcutta Police (F. D. No. 1697, dated 29th March 1888)			2,00,000
Net loss of Revenues during 1890-91 and 1891-92 in connection with the lands pertaining to the Burrakur Iron Works leased to the Bengal Iron and Steel Company, Limited (F. D. No. 1981, dated 11th May 1892), as per details below:—			
As per Government of India, Financial Department, No. 1981, dated 11th May 1892, during 1890-91		R6,345	
As per statement received from Government of Bengal, No. 4590 F., dated 19th December 1892—			
Expenditure during 1891-92	R5,377		
Revenue received during 1891-92	„ 140		
		R5,237	11,582
Assignment to defray a portion of the cost of Traverse Survey of Wards Estates in Bengal (F. D. No. 3451, dated 14th August 1891)			34,280
For cost of the overcharge to Provincial Revenues on account of Duars Survey in the three years from 1888-89 to 1890-91 (F. D. No. 4437 A., dated 31st October 1892)			25,047
		Carried over	4,54,121

		R	
Brought forward		4,51,121	
Half of the excess over R2,90,000 on account of Survey and Settlement charges (F. D. No. 706, dated 19th February 1892) . . .		2,27,292	
South Lushai Hills Net charges, as per report to Government (D. F. C. No. 118 T. B., dated 18th May 1892) :—			
During 1890-91	R5,92,045		
During 1891-92	R6,33,393		
	R12,25,438		
A Moiety of the above as per F. D. No. 2502, dated 14th June 1892 . . .	R6,12,719		
Add moiety of further adjustments made since May 1892, and communicated to the Government of Bengal in this office endorsement No. 502 T. B., dated 17th September 1892 . . .	R190		
		6,12,909	
Interprovincial Adjustment (C. G.'s No. 456, dated 10th June 1892)		71,066	
Net earnings of the Bengal and North-Western Railway Company for the half-year ending December 1891 paid during 1891-92, being the third half-year charged in 1891-92 . .		5,94,043	
			19,59,431
Provincial to Imperial—			
For Forest Survey charges (F. D. No. 703, dated 6th February 1889)		2,900	
On account of Rewards out of Criminal fines in Excise and Stamp cases (F. D. No. 2353, dated 10th May 1889)		40,100	
For Duty realized from Probates and Letters-of-Administration (F. D. No. 2353, dated 10th May 1889)		63,444	
Duty on Rum exported to Assam (C. G.'s No. 650, dated 14th July 1892)		5,276	—1,11,720
Net Imperial to Provincial .			18,47,711
Net addition to Provincial share .			13,80,839
Provincial share of Land Revenue . . .	=95,52,674 +4,68,873	+13,80,839	=1,14,02,386
Imperial share . .	=2,86,58,021 —13,80,839	...	=2,72,77,182
		TOTAL .	3,86,79,568

The increase in the Provincial share for the year 1891-92 compared with 1890-91 is due to—

(*a*) an adjustment on account of the net earnings of the Bengal and North-Western Railway previously paid to Imperial in 1890-91;

(*b*) increase in the amount advanced by Imperial for the Hidglee Tidal Canal;

(*c*) inclusion of R6,12,909 on account of Imperial share of the charges incurred in the South Lushai Hills;

(*d*) adjustment of R2,27,292 on account of the Imperial share of the excess over R2,90,000 for Survey and Settlement charges;

(*e*) omission of the contribution from Provincial to Imperial of 10 lakhs charged in 1890-91.

II.—Opium.

6. The following is a statement of the revenue under this head. It is wholly Imperial:—

	1890-91.	1891-92.	Difference.
	R	R	R
1. Sale of Provision Opium .	5,91,28,855	5,94,96,595	+3,67,740
2. Cost price of Excise Opium .	5,67,794	5,86,032	+ 18,238
3. Miscellaneous . . .	14,338	46,319	+ 31,981
TOTAL .	5,97,10,987	6,01,28,946	+4,17,959

(F. R. A., 1890-91, page 30; 1891-92, page 30.)

The increase under sale of "Provision Opium" in 1891-92 is due to higher prices obtained in the sales, the average price in 1891-92 being R1,058 per chest, against R1,037 in 1890-91.

The increase under (2) "Excise Opium" is attributable to larger local consumption.

The excess under "Miscellaneous" is due chiefly to a credit for an amount realized in England by the sale of Morphia.

The average price per chest of the monthly sales of the two years shown below:—

	April.	May.	June.	July.	Aug.	Sep.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.
1890-91 .	1,074	1,061	1,041	1,032	1,050	1,030	1,041	1,033	1,044	1,027	1,014	1,001
1891-92 .	1,011	1,035	1,070	1,056	1,045	1,050	1,055	1,043	1,039	1,039	1,072	1,185

7. The statistics of Provision Opium from 1886-87 to 1890-91 are as follow:—

Year.	Chests sold.	Average price.	Total price.	Production in chests.	Balance of stock on 31st March.
		R	R		
1886-87 . .	54,750	1,123	6,14,69,785	64,500	79,455
1887-88 . .	57,000	1,059	6,03,79,675	57,500	79,955
1888-89 . .	57,000	1,120	6,38,39,980	69,500	92,455
1889-90 . .	57,000	1,136	6,47,35,690	38,305	73,760
1890-91 . .	57,000	1,037	5,91,28,855	44,760	61,493
1891-92 . .	56,250	1,058	5,94,96,595	44,522	49,765

The total receipts in thousands of rupees for the last five years are—

1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
6,10,07	6,44,52	6,53,28	5,97,11	60,12,90

III.—Salt.

8. The total revenue under this head is distributed as follows:—

	1890-91.	1891-92.	Difference.
	R	R	R
Imperial	2,30,66,657	2,39,34,019	+8,67,362
Provincial	1,28,226	1,10,854	— 17,372
TOTAL .	2,31,94,883	2,40,44,873	+8,49,990

(F. R. A., 1890-91, page 31; 1891-92, page 31.)

The details are compared below:—

	1890-91.	1891-92.	Difference.
Imperial—	R	R	R
(1) Customs duty on salt .	2,30,66,657	2,39,34,019	+8,67,362
Provincial—			
(2) Rent of Warehouses . .	93,545	83,210	— 10,335
(3) Fines and Forfeitures .	10	6	— 4
(4) Miscellaneous . . .	34,671	27,638	— 7,033
TOTAL .	2,31,94,883	2,40 44,873	+8,49,990

The quantity of Salt imported in 1891-92 was somewhat less than in 1890-91, and the increase in the revenue realized from customs duty is due to larger clearances of salt from bond.

The decline under "Rent of Warehouses" is due to the same cause.

The decrease under Miscellaneous is due to a change in the weighment rules, under which the owner has to pay only the actual cost of weighment.

The figures in thousands of rupees for the last five years are given below:—

1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
1,86,09	2,28,17	2,27,08	2,31,95	2,40,45

IV.—Stamps.

9. The figures under this head are as given below:—

	1890-91.	1891-92.	Difference.
	R	R	R
Imperial	35,61,731	37,75,116	+2,13,385
Provincial	1,06,85,195	1,13,25,346	+6,40,151
TOTAL RECEIPTS .	1,42,46,926	1,51,00,462	+8 53,536

(F. R. A., 1890-91, page 34; 1891-92, page 34.)

The details are—

	1890-91.	1891-92.	Difference.
	R	R	R
1. Sale of General Stamps .	39,53,076	40,61,694	+1,08,618
2. Sale of Court-fee Stamps .	99,91,535	1,07,33,542	+7,42,007
3. Sale of plain paper for use with Court-fee Stamps .	1,97,197	2,17,078	+ 19,881
4. Duty on impressing documents	76,043	57,761	— 18,282
5. Fines and Penalties . .	26,317	28,753	+ 2,436
6. Miscellaneous . . .	2,758	1,634	— 1,124
TOTAL .	1,42,46,926	1,51,00,462	+8,53,536

The increase of revenue under "Sale of General Stamps" in 1891-92 is apparently due to the execution of a larger number of deeds in consequence of high prices of food-grains. The increase would have been much greater, but for the special receipts in the year 1890-91 in connection with the formation of companies, share-transfers, leases, etc., consequent on the gold speculations in Chota Nagpur. Receipts under head (4) fell owing to this cause.

The higher receipts under "Court-fee Stamps" is attributed to an increase in the number of civil suits instituted during the year in almost all the districts of the province and to larger sales at the Presidency of stamps for letters-of-administration.

The last five years' figures in thousands of rupees are as follows:—

1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
1,38,16	1,38,39	1,42,38	1,42,47	1,51,01

V.—Excise.

10. The revenue under this head is divided between Imperial and Provincial in the proportions of three-fourths and one-fourth, respectively. The figures are—

	1890-91. R	1891-92. R	Difference. R
Imperial	78,48,632	83,50,474	+5,01,842
Provincial	26,16,210	27,83,492	+1,67,282
TOTAL .	1,04,64,842	1,11,33,966	+6,69,124

(F. R. A., 1890-91, page 35; 1891-92, page 35.)

The details are as follow:—

	1890-91. R	1891-92. R	Difference. R
1. License and Distillery Fees	88,56,261	94,49,739	+5,93,478
2. Sale proceeds of Excise Opium . . .	16,00,076	16,74,672	+ 74,596
3. Fines and Miscellaneous .	8,505	9,555	+ 1,050
TOTAL .	1,04,64,842	1,11,33,966	+6,69,124

The increased revenue in 1891-92, under "License and Distillery Fees," resulted chiefly from favourable prices realised at the sales of shops.

The receipts from "Sale of Excise Opium" show also a large increase, which is due to larger local consumption.

The receipts for the last five years, in thousands of rupees, are contrasted as follows:—

1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
1,08,66	1,08,92	1,04,75	1,04,65	1,11,34

VI.—Provincial Rates.

11. The figures under this head are as follow:—

	1890-91. R	1891-92. R	Difference. R
Provincial	43,19,932	45,24,517	+2,04,585
Local	37,99,010	39,81,657	+1,82,647
TOTAL .	81,18,942	85,06,174	+3,87,232

(F. R. A., 1890-91, page 36; 1891-92, page 36.)

The details are compared below:—

	1890-91. R	1891-92. R	Difference. R
Provincial—			
Public Works Cess . .	38,93,460	40,79,753	+1,86,293
Proportionate cost of collecting Road-cess . .	3,55,052	3,64,355	+ 9,303
General Management of Wards and attached Estates	71,420	80,409	+ 8,989
Local—			
Road-cess . . .	37,99,010	39,81,657	+1,82,647
TOTAL .	81,18,942	85,06,174	+3,87,232

The increase in the Cess receipts, though partly due to re-valuations is primarily attributable, as in the case of Land Revenue, to greater punctuality in payment of the revenue being enforced and consequent decrease in the arrear collections outstanding at the end of the year.

The receipts for the last five years, in thousands of rupees, are—

1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
80,59	79,54	81,94	81,19	85,06

VII.—Customs.

12. The Customs Revenue is chiefly Imperial, the figures being as follow :—

	1890-91. R	1891-92. R	Difference. R
Imperial	47,64,799	50,51,701	+2,86 902
Provincial . . .	57,973	57,105	— 868
TOTAL .	48,22,772	51,08,806	+2,86,034

(F. R. A., 1890-91, page 37; 1891-92, page 37.)

The details are—

	1890-91. R	1891-92. R	Difference. R
Imperial—			
Sea Customs—Imports .	26,75,755	28,08,900	+1,33,145
Exports .	20,89,044	22,42,802	+1,53,758
Provincial—			
Sea Customs—Miscellaneous	54,390	52,042	— 2,348
Warehouse and wharf rents	3,139	4,915	+ 1,776
Miscellaneous . . .	444	147	— 297
TOTAL .	48,22,772	51,08,806	+2,86,034

The increased receipts from Import duties in 1891-92 are due chiefly to larger importations of mineral oil and of arms and ammunition.

Under Export duties, the increase is attributable to larger exportations of rice to the United Kingdom, to Ceylon, to the East Coast of Africa, and to Cape Colony.

The Import duties have increased annually since 1888-89. The receipts both under Imports and Exports, are the highest recorded for the past five years.

The figures for the last five years, in thousands of rupees, are given below :—

1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
36,82	39,18	41,09	48,23	51,09

VIII.—Assessed Taxes.

13. The total revenue under this head for the two years is as follows :—

	1890-91. R	1891-92. R	Difference R
Income Tax . . .	42,38,882	43,07,928	+ 69,046

(F. R. A., 1890-91, page 39; 1891-92, page 39.)

The increase which occurs chiefly under "Ordinary Collections" is apparently due to the revision of assessments.

Under the Provincial Contract, the revenue is equally divided between Imperial and Provincial.

The receipts for the last five years, in thousands of rupees, are —

1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
37,39	39,11	41,67	42,39	43,08

IX.—Forests.

14. The total revenue from Forests amounted to R7,89,553 in 1891-92, as against R 7,27,392 in the previous year.

(F. R. A., 1890-91, page 40; 1891-92, page 40.)

The details of the receipts, which are equally divided between Imperial and Provincial, are as follow:—

	1890-91. R	1891-92. R	Difference. R
Timber removed by Government Agency	79,880	41,503	—38,377
Timber removed otherwise	6,11,874	6,95,062	+83,188
Drifts and waifs	16,789	8,210	—8,579
Miscellaneous	18,849	44,778	+25,929
TOTAL	7,27,392	7,89,553	62,161

The figures for the last five years, in thousands of rupees, are compared below:—

1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
6,58	6,77	7,69	7,27	7,90

The revival of the timber trade in the Sunderban Division and a larger demand for timber in the Singbhoom and Julpaiguri Divisions on account of the Bengal Nagpore and the Cooch Behar Railways resulted in the increase of revenue from timber removed by other than Government Agencies. The improvement in Miscellaneous receipts arises chiefly from the compounding of forest offences.

X.—Registration.

15. The total receipts under this head were R13,34,313, as compared with R12,39,079 in 1890-91, the increase being R +95,234.

(F. R. A., 1890-91, page 42; 1891-92, page 42.)

The details of the receipts, which are divided equally between Imperial and Provincial, are compared below:—

	1890-91. R	1891-92. R	Difference. R
1. Fees for registering documents	11,85,266	12,77,020	+91,754
2. Fees for copies	21,383	23,414	+ 2,031
3. Miscellaneous	32,430	33,879	+ 1,449
TOTAL	12,39,079	13,34,313	95,234

The revenue under the head "Fees for registering documents" continues to increase steadily owing to increase in the number of registrations.

The receipts from 1887-88 in thousands of rupees are compared below:—

1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
10,18	10,94	12,00	12,39	13,34

Section A.—DIRECT DEMANDS ON THE REVENUE.

16. The following is an abstract statement of the total expenditure of the heads grouped in Section A:—

	1890-91.				F. R. A.	1891-92.				F. R. A.
	Imperial.	Provincial.	Local.	TOTAL.		Imperial.	Provincial.	Local.	TOTAL.	
	R	R	R	R		R	R	R	R	
1. Refunds	4,88,766	1,48,135	265	6,37,166	25	5,63,413	1,54,204	2,036	7,19,653	25
2. Assignments and Compensations	1,22,489	1,63,447	...	2,85,936	26	1,41,186	1,66,129	...	3,07,315	26
3. Land Revenue	...	36,30,963	...	36,30,963	28	...	41,14,334	...	41,14,334	29
4. Opium	2,17,66,162	...	...	2,17,66,162	31	1,85,68,709	...	...	1,85,68,709	31
5. Salt	...	68,258	...	68,258	32	...	51,608	...	51,608	32
6. Stamps	1,21,321	3,63,961	...	4,85,282	34	1,12,944	3,38,834	...	4,51,778	34
7. Excise	4,88,917	1,62,973	...	6,51,890	35	4,99,248	1,66,416	...	6,65,664	35
8. Provincial Rates	...	4,05,651	19,566	4,25,217	36	...	4,34,287	23,491	4,57,778	36
9. Customs	...	5,42,113	...	5,42,113	38	...	5,18,724	...	5,18,724	38
10. Assessed Taxes	87,931	87,931	...	1,75,862	39	90,014	90,014	...	1,80,028	39
11. Forest	2,06,666	2,06,666	...	4,13,332	40	2,10,235	2,10,235	...	4,20,470	41
12. Registration	3,14,871	3,14,872	...	6,29,743	42	3,41,737	3,41,737	...	6,83,474	42
TOTAL	2,35,97,123	60,94,970	19,831	2,97,11,924		2,05,27,486	65,86,522	25,527	2,71,39,535	

The difference under each head is shown below:—

1. Refunds	+	82,487	7. Excise		+13,774
2. Assignments and Compensations	+	21,379	8. Provincial Rates		+32,561
3. Land Revenue	+	4,83,371	9. Customs		—23,389
4. Opium	—	31,97,453	10. Assessed Taxes		+4,166
5. Salt	—	16,650	11. Forest		+7,138
6. Stamps	—	33,504	12. Registration		+53,731

1.—Refunds.

17. The distribution of the expenditure is as follows:—

	1890-91.	1891-92.	Difference.
	R	R	R
(a) Imperial	4,88,766	5,63,413	+74,647
(b) Provincial	1,48,135	1,54,204	+6,069
(c) Local	265	2,036	+1,771
TOTAL	6,37,166	7,19,653	+82,487

(F. R. A., 1890-91, page 25; 1891-92, page 25.)

The expenditure is liable to considerable fluctuations. The distribution for the two years by major heads in thousands of rupees is shown below:—

	1890-91.	1891-92		1890-91.	1891-92.
			Brought forward	2,50	2,79
1. Land Revenue	53	86	7. Opium	...	...
2. Stamps	1,34	1,32	8. Salt	2,09	2,02
3. Excise	7	8	9. Customs	1,73	2,32
4. Provincial Rates	7	7	10. Drawbacks	2	2
5. Local Rates	...	2	11. Registration	2	2
6. Assessed Taxes	49	44	12. Forest	1	2
Carried over	2,50	2,79	TOTAL	6,37	7,19

The increase in the refunds of Land Revenue is due to a special refund of R52,000 to the Maharajah of Dumraon made under orders of the Local

Government in repayment of Government revenue paid by him in the years 1870 to 1890 on account of a village in the Dumraon estate.

The increase in the Customs refunds is under the head of refunds of duty on arms and rice.

The expenditure for the last five years, in thousands of rupees, is shown below:—

1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
5,97	7,46	5,95	6,37	7,19

2.—Assignments and Compensations.

18. The figures under this head are—

	1890-91.	1891-92.	Difference.
	R	R	R
Imperial . . .	1,22,489	1,41,186	+18,697
Provincial . . .	1,63,447	1,66,129	+2,682
TOTAL .	2,85,936	3,07,315	+21,379

(F. R. A., 1890-91, page 26; 1891-92, page 26.)

The details are compared below:—

	1890-91.	1891-92.	Difference.
	R	R	R
1. Sayer Compensation .	30,471	39,512	+9,041
2. Salt Compensation .	20,000	20,000	...
3. Opium . . .	5,000	5,000	...
4. Miscellaneous . .	67,018	76,674	+9,656
5. Malikana . . .	1,63,447	1,66,129	+2,682
TOTAL .	2,85,936	3,07,315	+21,379

The increases under "Sayer Compensation," "Miscellaneous" and "Malikana" are due to payment of arrear allowances.

With the exception of Malikana, the whole expenditure is Imperial.

The expenditure for the last five years in thousands of rupees is shown below:—

1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
3,01	2,58	2,81	2,86	3,07

3.—Land Revenue.

19. The expenditure under this head in 1891-92 exceeded the total of the previous year by R4,83,372. It is wholly Provincial, and is distributed under the following minor heads:—

	1890-91.	1891-92.	Difference.
	R	R	R
1. Charges for District Administration	28,48,848	29,14,875	+66,027
2. Charges for the management of Government Estates . .	2,85,358	3,72,822	+87,464
3. Revenue Surveys and Land Settlement Charges . .	4,16,676	7,44,585	+3,27,909
4. Land Records and Agriculture	80,081	82,053	+1,972
TOTAL .	36,30,963	41,14,335	+4,83,372

(F. R. A., 1890-91, page 29; 1891-92, page 29.)

The increased expenditure against the head "Charges for District Administration" resulted from the formation of the two new districts of Palamow and South Lushai Hills.

The excess charge under Management of Government Estates was owing to expenditure incurred on account of Sanitary Improvements in Government Estates sanctioned by the Government of India, and payments made for collection of revenue, chiefly on account of commission on collection of rents.

The increase against "Revenue Surveys and Land Settlement Charges" is due to expenditure incurred for settlement operations in larger Government and temporarily settled estates, and to Professional Survey Charges, as will be seen from the following comparison of the two years' figures:—

	1890-91.	1891-92.	Difference.
	R	R	R
Demarcation Survey . .	1,506	4,226	+2,720
Land Settlement . . .	81,992	3,33,906	+2,51,914
Professional Survey . .	3,33,178	4,06,453	+73,275
TOTAL .	4,16,676	7,44,585	+3,27,909

The expenditure in thousands of rupees from 1887-88 is compared below:—

1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
34,06	35,13	35,48	36,31	41,14

4.—Opium.

20. The expenditure under this head is wholly Imperial. The figures are as follow:—

	1890-91.	1891-92.	Difference.
	R	R	R
Opium Expenditure . .	2,17,66,162	1,85,68,709	—31,97,453

(F. R. A., 1890-91, page 31; 1891-92, page 31.)

The decrease is due to small outturn of crop, which was 83,098 maunds against 95,867 maunds in 1890-91.

The following comparative table shows the charges under each minor head for the last five years:—

Year.	Number of Chests.			Payments to cultivators and manufacturers.	Average per chest.	Establishment.	Other charges.	Total Charges.
	Provision.	Excise.	Total.					
				R	R	R	R	R
1887-88 .	57,500	4,034	61,534	2,29,05,496	372	9,06,568	3,[illegible]2,390	2,41,94,454
1888-89 .	69,500	3,259	72,759	2,46,31,285	338	8,74,2[illegible]9	4,22,605	2,59,28,179
1889-90 .	38,305	4,417	42 722	1,47,86,717	346	8,69,111	3,40,049	1,59,95,877
1890-91 .	44,760	7,063	51,823	2,05,00,647	395	8,96,498	3,69,017	2,17,66,162
1891-92 .	44,522	4,371	48,893	1,73,44,210	354	8,78,281	3,46,218	1,85,68,709

The figures for the last five years, in thousands of rupees, are—

1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
2,41,94	2,59,28	1,59,96	2,17,66	1,85,69

5.—Salt.

21. The expenditure under this head is wholly Provincial, and amounted to R51,608 in 1891-92, as against R68,258 in 1890-91, being a decrease of R16,650.

(F. R. A., 1890-91, page 32; 1891-92, page 32.)

The decrease in 1891-92 is due to the larger expenditure in 1890-91 for the purchase of Kilby's patent scales for the weighment of salt, and to outlay in that year for the construction of railway sidings in the Sulkea Salt Golahs at Howrah.

The figures for the last five years, in thousands of rupees, are—

1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
12	21	47	68	52

6.—Stamps.

22. The expenditure is divided in the proportions of one-fourth to Imperial and three-fourths to Provincial. The total amounted to R4,51,778 as compared with R4,85,282 in 1890-91.

(F. R. A., 1890-91, page 34; 1891-92, page 34.)

The details are—

	1890-91.	1891-92.	Difference.
	R	R	R
1. Presidency Executive Establishment	63,905	77,046	...13,141
2. Charges for the sale of general stamps	94,326	93,176	—1,150
3. Charges for the sale of Court-fee stamps	1,02,703	1,10,262	...7,559
4. Discount on plain paper . .	12,328	13,497	...1,169
5. Stamp paper supplied from Central Stores	2,12,020	1,57,796	—54,224
TOTAL .	4,85,282	4,51,777	—33,505

The increase under head (1) Presidency Executive Establishment is due partly to purchases of punching machines and partly to savings in salaries being larger in 1890-91 than in 1891-92.

The increase in the charges for sale of Court-fee stamps is explained by the increase in the sales referred to under the Revenue head IV—Stamps.

The large decrease under the head "Stamp paper supplied from Central Stores" is attributed to the savings effected by the lower rates for the manufacture of stamp paper under new contracts.

The figures for the last five years, in thousands of rupees, are given below:—

1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
4,86	4,94	5,13	4,85	4,52

7.—Excise.

23. Three-fourths of the expenditure under this head is Provincial and one-fourth Imperial. The figures are as follow:—

	1890-91.	1891-92.	Difference.
	R	R	R
Total Expenditure . . .	6,51,890	6,65,664	...13,774

(F. R. A., 1890-91, page 35; 1891-92, page 35.)

The expenditure under this head shows an increase of R13,774 in 1891-92, which is chiefly due to additional charges for Distillery Establishment, Travelling allowance of officers and establishments, and Rewards.

The five years' figures, in thousands of rupees, are—

1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
4,27	4,34	5,66	6,52	6,66

8.—Provincial Rates.

24. The expenditure under this head shows an increase of R32,561, as below:—

	1890-91.	1891-92.	Difference.
	R	R	R
Total Expenditure	4,25,217	4,57,778	...32,561

(F. R. A., 1890-91, page 36; 1891-92, page 36.)

The details are—

	1890-91.	1891-92.	Difference.
	R	R	R
Provincial—			
1. Collection of Public Works Cess	4,05,651	4,34,287	+28,636
Local—			
2. Collection of Road-cess .	19,566	23,491	+3,925
TOTAL .	4,25,217	4,57,778	+32,561

The increase under this head is due to the additional charges incurred in 1891-92 for establishments entertained for valuation and re-valuation work undertaken in several districts.

The charges for the last five years in thousands of rupees are—

1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
3,53	3,23	3,55	4,25	4,58

9.—Customs.

25. The expenditure is wholly Provincial. It shows a decrease of R23,389 as below:—

	1890-91.	1891-92.	Difference.
	R	R	R
Total Expenditure . . .	5,42,113	5,18,724	—23,389

(F. R. A., 1890-91, page 38; 1891-92, page 38.)

The details are—

	1890-91.	1891-92.	Difference.
	R	R	R
1. Calcutta	4,99,712	4,85,499	—14,213
2. Balasore	4,628	4,607	— 21
3. Chittagong	27,037	19,018	— 8,019
4. Cuttack	7,453	7,413	— 40
5. Dacca	664	735	+ 71
6. Pooree	1,432	1,452	+ 20
7. Presidency Audit . . .	1,186	...	— 1,186
TOTAL .	5,42,112	5,18,724	—23,388

The decrease in the Customs charges at Calcutta is due to savings under salaries owing to the permanent Collector of Customs having been absent on furlough during 1891-92, as well as to savings under Establishments and Supplies and Services.

The decrease in the Customs charges at the Chittagong port is also attributable to savings in salaries, the Collector of Customs, Chittagong, having been absent on leave during the year, and to a special payment in 1890-91 of arrear personal allowance.

The charges for the last five years, in thousands of rupees, are—

1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
5,31	5,24	5,39	5,42	5,19

10.—Assessed Taxes.

26. The expenditure under this head is divided equally between Imperial and Provincial. The figures are as below :—

	1890-91.	1891-92.	Difference.
	R	R	R
Total Expenditure . . .	1,75,862	1,80,028	+4,166

(F. R. A., 1890-91, page 39; 1891-92, page 39.)

The increase is due chiefly to larger expenditure for travelling allowances and additional temporary establishments, and accompanies increased receipts.

The figures from 1887-88, in thousands of rupees, are—

1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
1,51	1,50	1,61	1,76	1,80

11.—Forest.

27. The expenditure is divided in equal proportions between Imperial and Provincial :—

	1890-91.	1891-92.	Difference.
	R	R	R
Total Expenditure . .	4,13,332	4,20,470	...7,138

(F. R. A., 1890-91, page 41 ; 1891-92, page 41.)

The details are—

	1890-91.	1891-92.	Difference.
	R	R	R
1. Conservancy and Works .	1,82,356	1,81,149	—1,207
2. Establishment . . .	2,30,976	2,39,321	+8,345
TOTAL .	4,13,332	4,20,470	+7,138

The increase under "Establishment" is attributable to the expenditure incurred in consequence of the re-organization of the Forest Service.

The figures, in thousands of rupees, for the last five years are—

1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
3,90	3,76	3,98	4,13	4,20

12.—Registration.

28. The expenditure is divided equally between Imperial and Provincial. The total is R6,83,474 as against R6,29,743 in 1890-91. The charges are subdivided below :—

	1890-91.	1891-92.	Difference.
	R	R	R
1. Superintendence . . .	53,987	62,205	+ 8,218
2. District charges . . .	5,75,756	6,21,269	+45,513
TOTAL .	6,29,743	6,83,474	+53,731

(F. R. A., 1890-91, page 42 ; 1891-92, page 42.)

The excess under the head "District Charges" is due to increased payments on account of commission to Sub-Registrars and *ex-officio* Registrars following increased receipts.

The comparatively low expenditure in 1890-91 under the head "Superintendence" was due, as already explained in the Memorandum comparing the accounts of 1889-90 and 1890-91, partly to deductions from the salary of the Inspector General of Registration on account of recovery of an advance made to him while on leave in England, and partly to savings in the charges for travelling allowance.

The last five years' charges, in thousands of rupees, are—

1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
5,78	5,99	6,29	,30	6,83

Section B.—INTEREST.

XII.—Interest.

29. The total receipts are distributed as follows:—

	1890-91. R	1891-92. R	Difference. R
Imperial	12,48,163	14,15,552	+1,67,389
Provincial	92,509	1,18,163	+ 25,654
Local	48,848	43,580	— 5,268
TOTAL .	13,89,520	15,77,295	1,87,775

(F. R. A., 1890-91, page 47; 1891-92, page 47.)

The minor heads are compared below:—

	1890-91. R	1891-92. R	Difference. R
Imperial—			
1. On loans to Presidency Corporations . . .	12,47,600	14,15,306	+1,67,706
2. Miscellaneous . . .	563	205	— 358
3. Interest on arrears of Revenue	...	42	+ 42
TOTAL .	12,48,163	14,15,553	+1,67,390
Provincial—			
4. On loans to Municipalities and other Public Corporations, excluding Presidency Corporations . . .	1,119	17,849	+ 16,730
5. On loans to Landholders and other Notabilities .	4,529	10,425	+ 5,896
6. On advances to cultivators .	21,188	25,018	+ 3,830
7. On advances under Special Laws	6,840	5,641	— 1,199
8. Interest on Government Securities . . .	13,867	12,714	— 1,153
9. Miscellaneous . . .	44,966	46,515	+ 1,549
TOTAL .	92,509	1,18,162	+ 25,653
Local—			
Interest on Government Securities . .	1,584	1,468	— 116
Miscellaneous . . .	47,264	42,112	— 5,152
TOTAL .	48,848	43,580	— 5,268
GRAND TOTAL .	13,89,520	15,77,295	+1,87,775

The increase in the Imperial Receipts is on account of interest on the additional loans made during 1890-91 and 1891-92 to the Calcutta Port Trust for the Kidderpore Dock.

The increase in the Provincial Receipts is due to the interest realized on increased loans to Municipalities, etc., to landholders, advances to cultivators, and drainage and embankment advances.

The receipts for the last five years, in thousands of rupees, are—

1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
11,11	10,75	12,54	13,90	15,77

Section B.—INTEREST.

30. The total expenditure of the heads in this section is as follows:—

	1890-91. R	1891-92. R	Difference. R
13. Interest on ordinary Debt .	84,629	1,01,156	+16,527
14. Interest on other obligations .	1,06,715	1,20,393	+13,678
TOTAL .	1,91,344	2,21,549	+30,205

13.—Interest on Ordinary Debt.

	1890-91. R	1891-92. R	Difference. R
Imperial	168	21	— 147
Provincial	84,461	1,01,134	+16,673
TOTAL .	84,629	1,01,155	+16,526

14.—Interest on other Obligations.

	1890-91. R	1891-92. R	Difference. R
Imperial	1,06,715	1,14,429	+ 7,714
Local	...	5,964	+ 5,964
TOTAL .	1,06,715	1,20,393	+13,678

13.—Interest on Ordinary Debt.

31. The expenditure is classified as follows:—

	1890-91. R	1891-92. R	Difference. R
Imperial—			
(1) Government of India stock notes	168	22	— 146
Provincial—			
(2) 4 per cent. on loans and advances payable to Imperial Government by Provincial .	84,461	1,01,133	+16,672
TOTAL .	84,629	1,01,155	+16,526

The increase in the charge for interest on the Provincial and Advance account is due to the larger balance outstanding in 1891-92.

The charges for five years, in thousands of rupees, are as follow :—

1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
66	51	68	85	1,07

14.—Interest on other Obligations.

32. The expenditure under this head is wholly Imperial. The details are as given below :—

	1890-91. R	1891-92. R	Difference. R
Imperial—			
(4) On Presidency Savings Bank deposits	84,257	89,086	+ 5,229
(5) On State Railway Provident Institutions . . .	19,284	24,713	+ 5,429
(6) On Land Revenue collections refunded	799	...	− 799
(7) On Compensations for land taken up for public purposes	640	...	− 640
(8) On Law Charges . . .	...	...	...
(9) On Miscellaneous Accounts .	1,605	630	− 975
(10) Refunds	130	...	− 130
	1,06,715	1,14,429	+ 7,714
Local—			
Interest on Temporary Loans .	...	5,964	+ 5,964
	...	5,964	+ 5,964
TOTAL .	1,06,715	1,20,393	+ 13,678

The increased charges for interest on "Presidency Savings Bank Deposits" and "State Railway Provident Institutions" follow increased deposits.

The charges under the other heads (6 to 10) are fluctuating and show a total decrease of R2,544.

The charge on account of interest on temporary loans is Local, and represents the interest on loans obtained from Government by certain District Boards.

The charges for five years, in thousands of rupees, are as follows :—

1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
1,15	1,22	1,12	1,07	1,14

Section C.—POST OFFICE, TELEGRAPH, etc.

33. The following are the figures of the Receipts and Expenditure included in this section :—

	1890-91. R	1891-92. R	Difference. R
Receipts	13,079	15,837	+ 2,758
Expenditure	3,58,908	3,71,032	+ 12,124

The receipts comprise the following heads :—

	1890-91. R	1891-92. R	Difference. R
XIII.—Post Office (Local) . .	12,950	15,837	+ 2,887
XIV.—Telegraph (Provincial) .	129	...	− 129
TOTAL .	13,079	15,837	+ 2,758

The expenditure heads are—	1890-91. R	1891-92. R	Difference. R
15. Post Office (Local) . . .	3,59,389	3,66,534	+ 7,145
Ditto (Provincial) . .	...	4,498	+ 4,498
16. Telegraph (Provincial) . .	—481	...	+ 481
TOTAL .	3,58,908	3,71,032	+ 12,124

(F. R. A., 1890-91, pages 54, 55 and 56; 1891-92, pages 54, 55 and 56.)

The increased expenditure under Post Office is due partly to charges incurred for the conveyance of mails in the Lushai country and partly to increased percentage for charges incurred in Government Offices.

The receipts which also show an increase do not call for special remarks.

The receipts and charges for five years, in thousands of rupees, are shown below:—

	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
Receipts .	16	15	18	13	16
Charges .	3,57	3,64	3,66	3,59	3,71

Section D.—CIVIL DEPARTMENTS.

34. The receipts of the following Departments are grouped under this head:—

	1890-91.				1891-92.			
	F. R. A.	Provincial.	Local.	TOTAL.	F. R. A.	Provincial.	Local.	TOTAL.
		R	R	R		R	R	R
XVIA.—Law and Justice—(Courts of Law) .	71	8,96,337	...	8,96,337	...	8,81,017	...	8,81,017
XVIB.—Law and Justice—(Jails) . .	71	7,66,293	...	7,66,293	...	9,27,642	...	9,27,642
XVII.—Police . . .	75	4,51,678	4,50,903	9,02,581	...	4,48,633	4,65,036	9,13,669
XVIII.—Marine . .	76	9,18,736	...	9,18,736	...	9,65,408	...	9,65,408
XIX.—Education . .	81	5,75,686	33,092	6,08,778	...	5,95,122	37,593	6,32,715
XX.—Medical . .	83	1,42,812	6,735	1,49,547	...	1,46,848	10,009	1,56,857
XXI.—Scientific and other Minor Departments.	86	1,77,394	14,681	1,92,075	...	1,96,040	18,287	2,14,327
TOTAL .	...	39,28,936	5,05,411	44,34,347	...	41,60,710	5,30,925	46,91,635

The difference under each head is noted below:—

Law and Justice (Courts) .	— 15,320	Education	+ 23,937
Ditto (Jails) . .	+ 1,61,349	Medical	+ 7 310
Police	+ 11,088	Minor Departments . .	+ 12,252
Marine	+ 46,672		

XVIA.—Law and Justice—Courts of Law.

35. The receipts under this head are wholly Provincial, and amounted to R8,81,017 as compared with R8,96,337 in 1890-91, the decrease being R15,320.

The detailed comparison is given below:—

	1890-91. R	1891-92. R	Difference. R
(a) Sale-proceeds of unclaimed and intestate property . .	47,858	23,244	— 24,614
(b) Court-fees realized in cash .	76,155	26,318	— 49,837
(c) Pleadership examination fees .	22,970	21,189	— 1,781
(d) General fees, fines, and forfeitures	7,32,664	7,98,092	+ 65,428
(e) Miscellaneous fees, fines, and forfeitures . . .	4	7	+ 3
(f) Miscellaneous . . .	16,686	12,167	— 4,519
TOTAL .	8,96,337	8,81,017	— 15,320

(F. R. A., 1890-91, page 71; 1891-92, page 69.)

The receipts under the head "Sale-proceeds of Unclaimed and Intestate property" fluctuate, and show a decrease in 1891-92 in comparison with the realizations in 1890-91, which were unusually high.

The receipts from "Court-fees realized in cash" were unusually high in 1890-91 owing to a special receipt of ₹58,000.

Under "General fees, fines and forfeitures" the receipts, chiefly consisting of Magisterial fines, increase annually.

The receipts for the last five years, in thousands of rupees, have been as below :—

1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
7,74	7,90	8,05	8,96	8,81

XVIB.—Law and Justice—Jails.

36. The receipts under this head are also wholly Provincial, and were more than in 1890-91 by ₹1,61,349. The detailed comparison is given below :—

	1890-91.	1891-92.	Difference.
	₹	₹	₹
(1) Jail Manufactures . . .	7,63,457	9,18,428	+1,54,971
(2) Other Receipts . . .	2,836	9,214	+ 6,378
TOTAL .	7,66,293	9,27,642	+1,61,349

(F. R. A., 1890-91, page 71; 1891-92, page 69.)

The increase under Jail Manufactures is attributable to larger receipts from (*a*) sale of castor-oil to the Eastern Bengal State Railway, (*b*) tents supplied to officers of the Land Settlement Department and to other Revenue officers, and (*c*) supplies to the Military, Police, and Telegraph Departments.

The receipts for the last five years, in thousands of rupees, are—

1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
7,10	7,75	8,59	7,66	9,28

XVII.—Police.

37. The distribution of the receipts under this head is shown below :—

	1890-91.	1891-92.	Difference.
	₹	₹	₹
Provincial	4,51,678	4,48,634	—3,044
Local	4,50,903	4,65,036	+14,133
TOTAL .	9,02,581	9,13,670	+11,089

	1890-91.	1891-92.	Difference.
	₹	₹	₹
1. Police supplied to public Departments, private Companies and persons . . .	23,812	16,744	— 7,068
2. Village Police . . .	1,46,789	1,97,026	+50,237
3. Police supplied to Municipal, Cantonment, and Town Funds	9,122	6,535	—2,587
4. Cash Receipts under Indian Arms Act of 1878 . .	32	...	— 32
5. Fees, fines, and forfeitures .	27,953	30,346	+2,393
6. Ditto (Local) . .	4,50,903	4,65,036	+14,133
7. Superannuation Receipts . .	5,460	8,060	+ 2,600
8. Miscellaneous . . .	86,252	58,733	—27,519
9. Presidency Police . . .	1,52,258	1,31,190	—21,068
TOTAL .	9,02,581	9,13,670	+11,089

(F. R. A., 1890-91, page 75; 1891-92, page 73.)

The higher receipts under (2) "Village Police" are due to increased recoveries owing to the extension of Act V of 1887 to the district of Lohardugga.

The increase under (5) and (6) "Fees, fines and forfeitures" is attributable chiefly to larger receipts from Cattle pounds.

The receipts under "Miscellaneous" show a falling off, chiefly under clothing receipts, owing to free kit and increased clothing allowance.

The decrease under (9) "Presidency Police" is due chiefly to smaller recoveries on account of police supplied to private persons and to smaller cattle-pound receipts.

The receipts for the last five years, in thousands of rupees, are shown below:—

1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
7,77	7,70	8,20	9,03	9,14.

XVIII.—Marine.

38. The revenue under this head is wholly Provincial; the details are compared below:—

	1890-91. R	1891-92. R	Difference. R
1. Pilotage Receipts, Calcutta .	8,28,733	8,67,841	+39,108
2. Ditto ditto, Chittagong .	10,704	16,170	+ 5,466
3. Ditto ditto, Balasore .	140	20	— 120
4. Sale-proceeds of stores and vessels	1,353	7,766	+ 6,413
5. Registration and other fees .	36,214	32,559	— 3,655
6. Miscellaneous . . .	41,592	41,052	— 540
TOTAL .	9,18,736	9,65,408	+46,672

(F. R. A., 1890-91, page 76; 1891-92, page 74.)

The increase in Pilotage Receipts, which are of a fluctuating nature, is due to the larger amount of tonnage visiting the ports of Calcutta and Chittagong.

The increase under head (4), Sale-proceeds of stores and vessels, is due to a credit for the sale-proceeds of the steam launch *Linnet*.

The receipts for the last five years, in thousands of rupees, are shown below:—

1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
9,10	9,12	8,54	9,19	9,65

XIX.—Education.

39. The distribution of the receipts under this head is shown below:—

	1890-91. R	1891-92. R	Difference. R
Provincial—			
1. Fees, Government Colleges, General	1,44,591	1,60,380	+15,789
2. Fees, Government Colleges, Professional . . .	41,090	34,394	— 6,696
3. Fees, Government Schools, General	3,25,333	3,24,866	— 467
4. Fees, Government Schools, Special	19,528	22,757	+ 3,229
Carried over .	5,30,542	5,42,397	+11,855

	1890-91.	1891-92.	Difference.
Provincial—contd.	R	R	R
Brought forward	5,30,542	5,42,397	+11,855
5. Contributions	17,325	17,123	— 202
6. Income from Endowments	3,749	4,250	+ 501
7. Miscellaneous	24,069	31,352	+ 7,283
Local—			
8. School-fees and Miscellaneous	33,093	37,593	+ 4,500
TOTAL	6,08,778	6,32,715	+23,937

(F. R. A., 1890-91, page 81 ; 1891-92, page 79.)

The receipts from "Fees, Government Colleges, General," have shown a progressive increase for some years past.

The falling off in the "Fees of Government Colleges, Professional," in 1891-92 is apparently due to a smaller attendance at the law-classes of Government Colleges and to the comparatively fewer admissions into the Civil Engineering College.

The increase under "Miscellaneous" is due to a special refund made by the District Board of Jessore on account of charges paid in a previous year by Government. Apart from this special item of credit, the receipts of 1891-92 under this head would have shewn a decrease, compared with the receipts of 1890-91, owing chiefly to a falling off in cash recoveries, which are now taken in reduction of charges instead of being credited as receipts.

The receipts for five years, in thousands of rupees, are as follow :—

1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
7,25	6,42	6,01	6,09	6,33

XX.—Medical.

40. The following is a statement of the receipts under this head :—

	1890-91.	1891-92.	Difference.
Provincial—	R	R	R
1. Medical College and School-fees	26,628	27,483	+855
2. Hospital Receipts	59,149	60,921	+1,772
3. Lunatic Asylum Receipts	23,151	22,165	—986
4. Contributions	...	30,300	+30,300
5. Miscellaneous	3,881	5,978	+2,097
Income from Endowments	30,000	...	—30,000
Medicine sold by Civil Surgeon	2	2	...
Local—			
6. Hospital Receipts	1	...	—1
7. Contributions	6,478	9,369	+2,891
8. Income from Endowments	...	4	+4
9. Miscellaneous	257	635	+378
TOTAL	1,49,547	1,56,857	+7,310

(F. R. A., 1890-91, page 83 ; 1891-92, page 81.)

The difference of R30,000 shewn against each of the two heads "Contributions" and "Income from Endowments" is due to the amount, which represents contribution paid by the Calcutta Municipality for the maintenance of the Campbell Hospital, having been erroneously credited to the latter head in the accounts for 1890-91. Contributions (Local) have risen chiefly in consequence of larger receipts from private individuals by the District Boards of Rungpur and

Tipperah for medical purposes. The differences against the other heads of receipts are unimportant and do not call for special remarks.

The receipts for the past five years, in thousands of rupees, are as follow:—

1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
1,45	1,47	1,55	1,50	1,57

XXI.— Scientific and other Minor Departments.

41. The total receipts credited under this head are as follow :—

	1890-91.	1891-92.	Difference.
	R	R	R
Provincial	1,77,394	1,96,040	+18,646
Local	14,681	18,287	+ 3,606
TOTAL .	1,92,075	2,14,327	22,252

(F. R. A. 1890-91, page 86; 1891-92, page 84.)

The details are compared below :—

	1890-91.	1891-92.	Difference.
	R	R	R
1. Botanical and other Public Garden Receipts . . .	3,331	3,533	+ 202
2. Cinchona Plantations . .	1,18,812	1,09,928	—8,885
3. Exhibitions and Fairs . .	1,425	3,117	+1,692
" " (Local) .	...	...	...
4. Receipts on account of Model and Experimental Farms and Factories	1,656	4,240	+ 2,584
5. Emigration Fees . . .	44,318	41,446	— 2,872
6. Miscellaneous	8,007	1,673	— 6,334
7. Inland Labour Transport . .	13,256	15,164	+ 1,908
8. Examination fees . . .	1,270	5,221	+ 3,951
Veterinary Receipts (Provincial)	...	30,000	+ 30,000
" " (Local) .	...	6	+ 6
TOTAL .	1,92,075	2,14,327	+ 22,252

The falling off in the receipts on account of Cinchona plantations in 1891-92 is due to a reduction in the selling price of Cinchona alkaloids and Sulphate of Quinine.

The decrease under "Miscellaneous" is due to the inclusion in the receipts of 1890-91 under this head of a nominal credit of R8,000 on account of re-adjustment of charges paid in 1887-88 and 1888-89 to owners of exhibits of the late Indo-Colonial Exhibition, as explained in the last Memorandum.

There has been also a decrease in the receipts under "Emigration fees" and "Inland Labour Transport" taken together, which is due to a change in the method of adjustment by which the credit afforded by Assam on account of the deficit of the Inland Labour Transport Fund is taken in reduction of expenditure in Bengal, instead of being added to receipts as formerly.

The receipt of R30,000 against the head "Veterinary receipts" represents a special contribution made by Babu Shew Bux Bagla towards the establishment of a Veterinary School and Hospital for cattle in the vicinity of Calcutta.

The receipts for the last five years, in thousands of rupees, are shown below :—

1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
1,82	1,90	1,84	1,92	2,14

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS.

42. The following statement shows the distribution of the expenditure included in this Section:—

	1890-91.				1891-92.			
	Imperial.	Provincial.	Local.	TOTAL.	Imperial.	Provincial.	Local.	TOTAL.
	R	R	R	R	R	R	R	R
18. General Administration . . .	2,74,009	15,84,964	2,75,645	21,34,618	2,75,597	16,16,331	2,92,173	21,84,101
19A. Law and Justice—(Courts of Law) .	...	82,40,807	...	82,40,807	...	84,82,775	...	84,82,775
19B. Law and Justice—(Jails) . .	...	20,40,307	...	20,40,307	...	20,22,010	...	20,22,010
20. Police . . .	30,456	58,65,884	29,629	59,25,969	44,310	59,61,810	33,823	60,39,943
21. Marine . . .	...	9,40,470	...	9,40,470	...	9,42,251	...	9,42,251
22. Education . .	...	25,24,854	10,08,451	35,33,305	...	25,51,576	11,11,890	36,63,466
23. Ecclesiastical . .	1,77,509	...	...	1,77,509	1,88,070	...	...	1,88,070
24. Medical . . .	...	15,65,936	58,921	16,24,857	...	15,66,727	76,835	16,43,562
25. Political . .	74,578	21,801	...	96,379	56,308	34,505	...	90,813
26. Scientific and other Minor Departments . .	1,29,502	2,97,048	16,836	4,43,386	5,56,990	3,12,858	21,566	8,91,414
TOTAL .	6,86,054	2,30,82,071	13,89,482	2,51,57,607	11,21,275	2,34,90,843	15,36,287	2,61,48,405

The details of the differences under the several major heads are—

		R
18.	General Administration	+ 49,483
19A.	Law and Justice (Courts of Law)	+2,41,968
19B.	Ditto (Jails)	− 18,297
20.	Police	+1,13,974
21.	Marine	− 1,781
22.	Education	+1,30,161
23.	Ecclesiastical	+ 10,561
24.	Medical	+ 18,705
25.	Political	− 5,566
26.	Minor Departments	+4,48,028
	TOTAL .	+9,90,798

18.—General Administration.

43. The total expenditure under this head was R21,84,101 as against R21,34,618 in 1890-91, and is distributed as follows:—

	1890-91.	1891-92.	Difference.
	R	R	R
Imperial	2,74,009	2,75,597	+ 1,588
Provincial	15,84,963	16,16,331	+31,368
Local	2,75,646	2,92,173	+16,527
TOTAL .	21,34,618	21,84,101	+49,483

(F. R. A., 1890-91, page 68; 1891-92, page 66.)

The distribution under the minor heads is shown below :—

	1890-91.	1891-92.	Difference.
	R	R	R
Imperial—			
1. Civil Offices of Account and Audit	2,59,486	2,60,993	+ 1,507
2. Allowances to Banks . .	14,369	14,369	...
Currency Department . .	154	235	+ 81
Provincial—			
3. Lieutenant-Governor . .	96,258	96,000	— 258
4. Staff and Household of Lieutenant-Governor . . .	25,495	21,648	— 3,847
5. Tour Expenses . . .	33,805	31,096	— 2,709
6. Legislative Council . .	23,787	18,156	— 5,631
7. Civil Secretariat . . .	4,86,791	5,19,395	+32,604
8. Board of Revenue . .	2,76,951	2,88,634	+11,683
9. Commissioners . . .	5,45,462	5,37,434	— 8,028
10. Civil Offices of Account and Audit	96,414	1,03,969	+ 7,555
Local—			
11. General Establishment of Local Funds . . .	2,75,646	2,92,172	+16,526
TOTAL .	21,34,618	21,84,101	+49,483

The decrease in expenditure under Staff and Household of Lieutenant-Governor is due partly to the salary of the officer appointed as Private Secretary to His Honor the Lieutenant-Governor being less than the amount previously paid for the post, and partly to the transfer of a clerk from the office establishment of the Private Secretary to the Secretariat Establishment.

The expenditure under "Legislative Council" shows a decrease owing to the permanent Assistant Secretary being on leave in England and the salary of the acting officer being half the pay of the appointment.

The increase in expenditure against Civil Secretariat is due to extra charges incurred on account of privilege leave absences, the appointment of officers on special duty in the Judicial Department of the Secretariat, the payment at Calcutta of leave allowances and salaries of officers of the local Secretariats of Burma and Assam, and to increased charges for contingencies.

Under "Board of Revenue" and "Civil Offices of Account and Audit" the increases are due chiefly to charges on account of privilege leave absences.

The decrease under the head "Commissioners" is due to the appointment of an Additional Commissioner in the Patna Division in the year 1890-91.

The increased expenditure under head 11 "General Establishment of Local Funds" is attributable chiefly to higher charges incurred for Office Establishments, and percentage for Treasury, etc., Establishments.

The charges for five years, in thousands of rupees, are as follow :—

1887-88.	1888 89.	1889-90.	1890-91.	1891-92.
19,94	20,20	21,58	21,35	21,84

19A.—Law and Justice—Courts of Law.

44. The expenditure under this head shows an increase of R2,41,968, the total being R84,82,775 for 1891-92, as compared with R82,40,807 for 1890-91.

The expenditure is wholly Provincial. The details of the classification are given below:—

	1890-91.	1891-92.	Difference.
	R	R	R
(1) High Court . . .	11,27,490	11,41,300	+13,810
(2) Law Officers . . .	2,62,437	3 15,245	+52,808
(3) Coroner's Court . .	13,790	14,358	+568
(4) Justices of the Peace or Presidency Magistrates	5 9,286	70,430	+11,144
(5) Civil and Sessions Courts	42,58,839	43,59,269	+1,00,430
(6) Courts of Small Causes .	2,08,999	2,01,369	— 7,630
(7) Criminal Courts . .	21,89,186	22,44,227	+55,041
(8) Pleadership Examination charges . . .	5,702	7,822	+2,120
(9) Refunds . . .	1,15,078	1,28,755	+13,677
TOTAL .	82,40,807	84,82,775	+2,41,968

(F. R. A., 1890-91, page 72; 1891-92, page 70.)

The increase under "High Court" is due chiefly to the payment to the Receiver of the Court of three-tenths of the net profits of fees from private estates realized by Government.

The increased charge against "Law Officers" is due chiefly to large payments at Calcutta for conducting certain important law-suits.

The increase under (4) "Presidency Magistrates, etc." is accounted for by the savings effected under that head in 1890-91 owing to absence on leave of the permanent Chief Presidency Magistrate and to payment of salary at a reduced rate to the officiating incumbent.

The large increase under "Civil and Sessions Courts" is attributable to the expenditure incurred for the improvement of the Ministerial establishments in Civil Courts and for the entertainment of Additional Judges and Munsiffs and their establishments.

The decrease under "Court of Small Causes" in comparison with 1890-91 is due to the abolition of one of the Courts of Small Causes in the mofussil.

The increase under "Criminal Courts" is due to small number of officers having been absent on leave in England, to larger payments for travelling allowance of officers on tour and diet money of witnesses.

The charges under "Refunds" are subject to considerable fluctuations. The increase in 1891-92 is owing chiefly to refunds of criminal fines, following increased receipts.

The figures for the last five years, in thousands of rupees, are as below:—

1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
79,40	81,01	81,55	82,81	84,83

19B.—Law and Justice—Jails.

45. The total under this head is R20,22,010 for 1891-92, as against R20,40,307 in the previous year.

The expenditure is entirely Provincial. The difference is analysed below:—

	1890-91.	1891-92.	Difference.
	R	R	R
(1) Jails	12,09,569	13,57,200	+1,47,631
(2) Jail Manufactures . .	8,30,710	6,64,766	—1,65 944
(3) Refunds . . .	28	44	+ 16
TOTAL .	20,40,307	20,22,010	— 18,297

(F. R. A., 1890-91, page 72; 1891-92, page 70.)

The figures for the last five years, in thousands of rupees, are as follow:—

1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
15,31	17,95	18,99	20,40	20,22

The higher expenditure under (1) "Jails" is due principally to the considerable increase in the jail population during the year 1891-92.

The lower expenditure under (2) "Jail Manufactures" is attributable chiefly to the restrictions imposed on manufacturing operations in some of the Central Jails and the consequent decrease in purchases of raw materials.

20.—Police.

46. The expenditure is distributed as follows:—

	1890-91.	1891-92.	Difference.
	R	R	R
Imperial	30,456	44,310	+13,854
Provincial	58,65,884	59,61,810	+95,926
Local	29,629	33,823	+4,194
TOTAL EXPENDITURE .	59,25,969	60,39,943	+1,13,974

(F. R. A., 1890-91, page 75; 1891-92, page 73.)

The details are—

	1890-91.	1891-92.	Difference.
	R	R	R
(1) Presidency Police .	7,14,062	7,29,108	+15,046
(2) Superintendence . .	1,34,549	1,23,387	—11,162
(3) District Executive Force	39,27,068	39,57,185	+30,117
(4) Village Police . .	1,88,304	2,00,641	+12,337
(5) Special Police . .	7,71,709	7,97,970	+26,261
(6) Cattle-pounds (Provincial) . . .	6,417	6,782	+365
(7) Cattle-pounds (Local) .	29,561	33,823	+4,262
(8) Steam Boiler Inspection Establishment . .	20,099	21,483	+1,384
(9) Refunds . . .	36,350	56,710	+20,360
(10) State Railway Police .	97,782	1,12,854	+15,072
(11) Refund (Local) . .	68	...	—68
TOTAL .	59,25,969	60,39,943	+1,13,974

The increase under "Presidency Police" is due to a special payment to Counsel in an important Police prosecution.

The decrease under "Superintendence" is accounted for by the high charges under this head in 1890-91 due to privilege leave allowances and to an extra charge on account of salary of the Personal Assistant to the Inspector General of Police.

The increase under "District Executive Force" is attributable to new charges on account of increased pay to 4th grade Constables and free kit.

The increased charge under "Village Police" results from the extension of Act V of 1887 in the District of Lohardugga, and is counterbalanced by increased receipts under XVII—Police.

The increase under "Special Police" represents charges in connection with the Chin-Lushai Expedition incident to the formation of the South Lushai Hills district.

The increase under "State Railway Police" is due to an arrear payment on account of watch and ward of the East Indian Railway Police.

The increase under "Refunds" is nominal, being due to a refund of Additional Constables Fund credited to XVII—Police.

The charges for the last five years, in thousands of rupees, are as below:—

1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
48,31	48,84	53,51	59,26	60,40

21.—Marine.

47. The total expenditure under this head is shown in the subjoined statement. It is wholly Provincial.

	1890-91.	1891-92.	Difference.
	R	R	R
Expenditure	9,40,470	9,42,251	+1,781

(F. R. A., 1890-91, page 79; 1891-92, page 77.)

The classification is as follows:—

	1890-91.	1891-92.	Difference.
	R	R	R
Marine—			
1. Salaries and allowances of officers and men afloat .	70,333	61,844	— 8,489
2. State Yacht Establishment	7,094	6,207	— 887
3. Purchase of Marine stores for the building and repairing of ships and vessels	74,509	1,14,441	+39,932
4. Victuals of officers and men afloat	19,651	12,549	— 7,102
5. Pilotage and Pilot Establishment . . .	5,77,733	5,85,655	+ 7,922
6. Marine Establishments .	74,374	73,925	— 449
7. Refunds	223	474	+ 251
8. Subsidies to Steam Boat Companies . .	37,917	30,333	— 7,584
9. Other miscellaneous charges	69,198	47,023	—22,175
10. Purchase and hire of ships and vessels . . .	9 438	9,800	+ 362
TOTAL .	9,40,470	9,42,251	+ 1,781

The decrease under the heads "Salaries and Allowances of officers and men afloat" and "Victuals of officers and men afloat" is due to smaller expenditure owing to the loss of the Pilot Brig *Coleroon* in November 1891.

The larger outlay under "Purchase of Marine Stores for the building and repairing of Ships and Vessels" arises from increased charges for repairs to Pilot vessels and the steamer *Guide*.

The charges under "Pilotage and Pilot Establishment" fluctuate, being dependant on the tonnage of ships visiting the ports.

The decrease under head "Other Miscellaneous Charges" in comparison with 1890-91 is due chiefly to larger contributions having been made in that year to the Port Funds of Cuttack and Balasore to cover deficits.

The charges for five years, in thousands of rupees, are as follows:—

1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
9,16	10,71	12 11	9,40	9,42

22.—Education.

48. The expenditure under this head is as follows:—

	1890-91.	1891-92.	Difference.
	R	R	R
Provincial	25,24,854	25,51,576	+ 26,722
Local	10,08,451	11,11,890	+ 1,03,439
TOTAL .	35,33,305	36,63,466	+ 1,30,161

The details of the classification are given below for the two years:—

	1890-91.	1891-92.	Difference.
	R	R	R
Provincial—			
1. Direction . . .	63,196	63,866	+ 670
2 Inspection . . .	3,62,628	3,55,591	— 7,037
3. Government Colleges, General . . .	4,95,997	5,26,593	+ 30,596
4. Government Colleges, Professional . .	1,06,603	1,27,357	+ 20,754
5. Government Schools, General . . .	5,65,260	5,46,737	— 18,523
6. Government Schools, Special . . .	1,38,666	1,43,682	+ 5,016
7. Scholarships . . .	2,10,969	1,93,067	— 17,902
8. Grants-in-aid . . .	5,47,957	5,59,658	+ 11,701
9. Miscellaneous . .	31,696	33,503	+ 1,807
10. Refunds . . .	1,882	1,522	— 360
TOTAL PROVINCIAL .	25,24,854	25,51,576	+ 26,722
Local—			
Inspection	2,39,239	2,62,614	+ 23,375
Government Schools . .	81,207	93,341	+ 12,134
Grants-in-aid . . .	6,78,045	7,25,616	+ 47,571
Scholarships . . .	782	19,548	+ 18,766
Miscellaneous . . .	8,107	9,836	+ 1,729
Refunds	1,071	935	— 136
TOTAL LOCAL .	10,08,451	11,11,890	+ 1,03,439

The increase in the local expenditure under the head "Inspection" in comparison with 1890-91 is due to the employment of a larger number of Sub-Inspectors of Schools.

The increase under "Government Colleges, General," is due to the larger expenditure incurred on account of the Boarding-house attached to the Bethune College for ladies; and that under "Government Colleges, Professional," is attributable to the larger outlay in 1891-92 on account of workshops, boarding charges, and purchase of furniture and apparatus for the Sibpur Engineering College, and to lesser savings under Salaries of Professors, etc.

The decrease in the Provincial expenditure under "Government Schools, General," is due to the charges on account of the zilla schools at Barisal and Monghyr being excluded on the transfer of the schools to the management of joint committees. The increase under Local, as compared with the charges of the previous year, is due to the creation of Technical schools under District Committees.

The increases both in the Provincial and Local expenditure under Grants-in-aid (Payments by results), as compared with 1890-91, are owing to larger grants to schools for European boys and girls and to primary schools.

The comparatively high expenditure (Provincial) in 1890-91 under the head "Scholarships" is attributable to payments in that year on account of Lower Primary scholarships, which have since been transferred to District Boards and are now treated as local expenditure. The increase of charges under Local, in comparison with 1890-91, is due to this transfer.

The charges for five years, in thousands of rupees, are as follow:—

1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
35,21	34,89	35,00	35,33	36,63

23.—Ecclesiastical.

49. The expenditure under this head is Imperial and is classified as follows:—

	1890-91. R	1891-92. R	Difference. R
1. Ecclesiastical Establishment .	1,64,917	1,75,548	+ 10,631
2. Cemeteries . . .	5,665	5,645	— 20
3. Miscellaneous . . .	6,927	6,877	— 50
TOTAL .	1,77,509	1,88,070	+ 10,561

(F. R. A., 1890-91, page 82; 1891-92, page 80.)

The increase is due to smaller savings during the year 1891-92 on account of Salaries and Allowances of Chaplains.

The expenditure for the last five years, in thousands of rupees, is as follows:—

1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
1,82	1,77	1,68	1,78	1,88

24.—Medical.

50. This head includes Provincial and Local expenditure. The figures are as follow:—

	1890-91. R	1891-92. R	Difference. R
Provincial	15,65,936	15,66,727	+ 791
Local	58,921	76,835	+ 17,914
TOTAL .	16,24,857	16,43,562	+ 18,705

(F. R. A., 1890-91, page 83; 1891-92, page 81.)

The details of the classification are given below:—

	1890-91. R	1891-92. R	Difference. R
Provincial—			
1. Medical Establishments .	5,79,767	5,64,288	— 15,479
2. Vaccination and Sanitation .	1,99,711	2,05,181	+ 5,470
3. Hospitals and Dispensaries .	3,59,807	3,75,782	+ 15,975
4. Grants for Medical purposes .	3,073	3,429	+ 356
5. Medical Schools and Colleges	2,68,680	2,67,342	— 1,338
6. Lunatic Asylums . .	1,12,232	1,09,666	— 2,566
7. Chemical Examiner . .	24,503	25,803	+ 1,300
8 Refunds	523	273	— 250
9 Lock Hospital . . .	17,640	14,963	— 2,677
TOTAL PROVINCIAL .	15,65 936	15,66,727	+ 791
Local—			
10. Sanitation and Vaccination .	6,178	8,840	+ 2,662
11. Hospitals and Dispensaries .	52,392	67,630	+ 15,238
12. Medical Schools and Colleges	351	365	+ 14
TOTAL LOCAL .	58,921	76,835	+ 17,914
	16 24,857	16,43,562	+ 18,705

Under "Medical Establishments" the decrease in comparison with 1890-91 is due to smaller expenditure under salaries owing to the appointment of officers of lower rank to act for senior officers.

Under "Hospitals and Dispensaries, Provincial," the increase is mainly due to increased charges for diet and clothing of patients; and under Local, to increased payments on account of contributions to Municipalities for the maintenance of hospitals and dispensaries.

The decrease under "Lunatic Asylums" results from a comparatively smaller expenditure for purchase of raw materials.

The figures for the five years, in thousands of rupees, are as follow: —

1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
14,53	15,14	15,74	16,25	16,44

25.—Political.

51. The following is a statement of the expenditure under this head for the two years:—

	1890-91.	1891-92.	Difference.
	R	R	R
Imperial—			
1. Refuges and State Prisoners .	4,416	4,431	+ 15
2. Special Political Expenditure .	70,162	51,877	—18,285
TOTAL IMPERIAL .	74,578	56,308	—18,270
Provincial—			
3. Entertainment of Envoys and Chiefs	1,514	5,395	+ 3,881
4. Durbar Presents and Allowances to Vakeels	16,780	27,279	+10,499
5. Miscellaneous	3,507	1,831	— 1,676
TOTAL PROVINCIAL .	21,801	34,505	+12,704
	96,379	90,813	— 5,566

(F. R. A., 1890-91, page 85; 1891-92, page 83.)

The increase under "Entertainment of Envoys and Chiefs" is due to charges incurred in the South Lushai Hills district.

The increased expenditure under "Durbar Presents, etc.," is covered by corresponding receipts realized in 1892-93.

Under the Imperial head "Special Political Expenditure" the charges in 1890-91 included, besides the expenditure on account of the Sikkim Mission (which was also incurred in 1891-92 to an extent of ₹50,000), special charges in connection with the South Lushai Hills previous to the formation of the new district: hence the decrease in 1891-92.

The charges for the last five years, in thousands of rupees, are shown below:—

1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
57	83	96	96	91

26.—Minor Departments.

52. The expenditure under this head comprises the following charges :—

	1890-91.	1891-92.		Difference.
	R	R		R
Imperial—				
Preservation and translation of ancient manuscripts	6,200	6,200		...
Census	1,23,302	5,50,790	+	4,27,488
Provincial—				
1. Provincial Museums	13,780	20,574	+	6,794
2. Donations to Scientific Societies	12,000	12,000		...
3. Cinchona Plantations	1,01,762	1,03,694	+	1,932
4. Public Exhibitions and Fairs	1,953	1,391	—	562
5. Botanical and other public gardens	1,07,449	1,07,978	+	529
6. Labour and Emigration	22,261	22,717	+	456
7. Census	...	1,320	+	1,320
8. Statistical Memoirs	182	1,595	+	1,413
9. Registration of River-borne Traffic	17,701	17,650	—	51
10. Registration of Railway Traffic	2,718	3,860	+	1,142
11. Examinations	2,035	1,651	—	384
12. Miscellaneous	...	...		...
13. Experimental Cultivation	14,321	17,908	+	3,587
14. Refunds	180	520	+	340
14a. Veterinary charges	...	612	+	612
Local—				
15. Inland Labour Transport	13,171	13,550	+	379
16. Refunds	...	...		...
17. Public Exhibitions and Fairs	3,440	7,245	+	3,805
18. Exploration, Petroleum, Coal, etc.	706	...	—	706
Experimental Cultivation, Local	225	...	—	225
Provincial Statistics	...	159	+	159
TOTAL	4,43,386	8,91,414	+	4,48,028

(F. R. A., 1890-91, page 87 ; 1891-92, page 85.)

The increase under "Provincial Museums" is due chiefly to a special payment of R5,000 for the collection of specimens of Buddhist remains.

The excess expenditure against "Statistical Memoirs" represents the cost of establishments and contingencies for the registration of births and deaths.

The expenditure in 1891-92 on account of Census operations in Bengal amounted to R5,50,790, and has been charged to Imperial revenues.

The charges, in thousands of rupees, for the last five years are shown below :—

1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
3,33	3,36	3,41	4,43	8,91

Section E.—MISCELLANEOUS.

53. The following table shows the figures of the major heads of receipts included in this section :—

	1890-91.				1891-92			
	Imperial.	Provincial.	Local.	TOTAL.	Imperial.	Provincial.	Local.	TOTAL.
	R	R	R	R	R	R	R	R
XXII.—Receipts in aid of Superannuations	1,81,835	1,26,507	...	3,08,342	1,74,113	1,26,979	...	3,01,092
XXIII.—Stationery and Printing	55,632	2,94,147	...	3,49,779	23,580	1,57,368	...	1,80,948
XXV.—Miscellaneous	2,09,802	7,70,249	1,89,900	11,69,951	1,78,211	8,36,024	2,20,081	12,34,316
TOTAL	4,47,269	11,90,903	1,89,900	18,28,072	3,75,904	11,20,371	2,20,081	17,16,356

XXII.—Receipts in aid of Superannuation.

54. The receipts are divided between Imperial and Provincial as follows:—

	1890-91.	1891-92.	Difference.
	R	R	R
Imperial	1,81,835	1,74,113	— 7,722
Provincial	1,26,507	1,26,979	+ 472
TOTAL .	3,08,342	3,01,092	— 7,250

(F. R. A., 1890-91, page 99; 1891-92, page 97.)

The difference is analysed below:—

	1890-91.	1891-92.	Difference.
	R	R	R
Imperial—			
(1) Military Orphan Fund . .	26,843	14,700	—12,143
(2) Indian Civil Service Family Pension Fund	99,61	12,582	+ 2,621
(3) Bengal Civil Fund . . .	1,45,030	1,46,848	+ 1,818
(4) Madras Civil Fund . . .	...	84	+ 84
Provincial—			
(5) Family Subscription of Native Members of the Covenanted Civil Service . . .	997	982	— 15
(6) Contributions for Pensions, etc. .	1,25,489	1,25,860	+ 371
(7) Miscellaneous	22	36	+ 14
TOTAL .	3,08,342	3,01,092	— 7,250

The receipts credited under "Military Orphan Fund" represent the net proceeds of the Orphangunge Bazar at Kidderpore, and the decrease is due to larger outlay, from the receipts, for improvements to the Bazar.

The receipts for the last five years, in thousands of rupees, are as follow:—

1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
2,24	2,39	2,29	3,08	3,01

XXIII.—Stationery and Printing.

55. The following is a statement of the receipts under this head:—

	1890-91.	1891-92.	Difference.
	R	R	R
Imperial—			
(1) Stationery Receipts . .	55,632	23,580	— 32,052
Provincial—			
(2) Stationery Receipts . .	26,857	28,128	+ 1,271
(3) Sale of Gazettes . . .	85,178	80,585	— 4,593
(4) Other Press Receipts . .	1,82,112	48,655	—1,33,457
TOTAL .	3,49,779	1,80,948	—1,68,831

(F. R. A., 1890-91, page 101; 1891-92, page 99.)

The falling off in "Stationery Receipts" (Imperial) in 1891-92 is due chiefly to the supplies of stationery to State Railways having been unusually small.

The large decrease under "Other Press Receipts" is due to the credit under this head in 1890-91 of about a lakh and a half on account of value of Census forms supplied to other Governments.

The receipts for five years, in thousands of rupees, are shown below:—

1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
2,28	2,22	1,94	3,50	1,81

XXV.—Miscellaneous.

56. The receipts under this head are contrasted below for the two years:—

	1890-91.	1891-92.	Difference.
	R	R	R
Imperial	2,09,802	1,78,211	— 31,591
Provincial	7,70,249	8,36,024	+ 65,775
Local	1,89,900	2,20,081	+ 30,181
TOTAL	11,69,951	12,34,316	+ 64,365

(F. R. A., 1890-91, page 104; 1891-92, page 102.)

The following statement gives the details of the classification:—

	1890-91.	1891-92.	Difference.
	R	R	R
Imperial—			
(1) Premium on Bills	43,264	55,135	+ 11,871
(2) Unclaimed Bills	752	234	— 518
(3) Extraordinary items	62,623	5,000	— 57,623
(4) Three per cent. charge on stores for Provincial and Local Funds and Productive Public Works	1,03,163	1,17,842	+ 14,679
TOTAL	2,09,802	1,78,211	— 31,591
Provincial—			
(5) Unclaimed Deposits	3,36,845	4,17,634	+ 80,789
(6) Treasure Trove	422	68	— 354
(7) Sale-proceeds of Durbar presents	16,080	17,109	+ 1,029
(8) Sale-proceeds of old stores	31,413	42,782	+ 11,369
(9) Rents	19,395	20,657	+ 1,262
(10) Miscellaneous fees	1,28,511	98,515	— 29,996
(11) Miscellaneous	2,09,028	1,70,313	— 38,715
(12) Sale of lands and houses	5,286	2,806	— 2,480
(13) Fees for Government Audit	23,269	66,140	+ 42,871
TOTAL	7,70,249	8,36,024	+ 65,775
Local—			
(14) Miscellaneous fees, fines, etc.	85,357	56,813	— 28,544
(15) Miscellaneous	84,718	1,41,819	+ 57,101
Rents	15,471	15,688	+ 217
Sale of old stores and materials	4,354	5,761	+ 1,407
TOTAL	1,89,900	2,20,081	+ 30,181
GRAND TOTAL	11,69,951	12,34,316	+ 64,365

The increase of revenue under "Premium on Bills" is due to a large demand for supply bills.

There was a special credit for R62,623 under head (3) "Extraordinary items" (Imperial) in 1890-91, being sale proceeds of Government Promissory Notes belonging to deceased Nizamut Begums.

The increase under head (4) "Three per cent. charge on stores for Provincial and Local Funds, etc.," represents recoveries of insurance and other charges on English stores which were unusually high in 1891-92 chiefly on account of renewal of permanent-way of the Eastern Bengal State Railway.

The receipts under the head "Unclaimed Deposits" are liable to considerable fluctuations. The excess in the receipts of 1891-92 was caused by an adjustment in that year of R1,10,000 on account of lapsed deposits, which should have been credited to Government in 1890-91.

The diminution in receipts under (10) "Miscellaneous Fees" (Provincial) is attributable to a falling off in the fees of Survey of Tea land and in partition fees.

The receipts under "Miscellaneous" (Provincial) would have shewn an increase in 1891-92, but for a special item of credit amounting to R61,000 included in the receipts of 1890-91 on account of sale-proceeds of elephants captured in Julpaiguri.

The increase under "Fees for Government Audit" is due partly to a change in the method of realizing the fees, whereby the amounts payable are recovered annually instead of half-yearly, which has led to the recovery in the year 1891-92 of fees for three half-years against one half-year in 1890-91, and partly to a higher rate of fees being levied in certain cases.

The decrease in the receipts under "Miscellaneous Fees, Fines, etc." (Local), is due to the transfer from that head to "Miscellaneous" (Local) of the receipts on account of cost of collecting arrear cess.

The increase in the receipts under "Miscellaneous" (Local) is partly due to contributions from private individuals for miscellaneous improvements in the Sonthal Parganas, Manbhum, and Chittagong Hill Tracts and partly to the credit, by transfer, under this head of the receipts on account of cost of collecting arrear cesses.

The receipts for the last five years, in thousands of rupees, are as follow:—

1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
11,26	12,07	12,08	11,70	12,34

Section E.—MISCELLANEOUS CIVIL CHARGES.

57. The following table compares the figures of the major heads classed in this section:—

	1890-91.	1891-92	Difference.
	R	R	R
27. Territorial and Political Pensions	12,46,855	11,99,894	—46,961
28. Civil Furlough and Absentee Allowances . . .	2,018	447	—1,571
29. Superannuation Allowances and Pensions . . .	15,31,633	16,02,347	+70,714
30. Stationery and Printing .	25,33,336	32,37,363	+7,04,027
32. Miscellaneous . . .	3,05,385	3,76,184	+70,799
33. Famine Relief . . .	14,300	11,486	—2,814

The comparison of the figures by sections—Imperial, Provincial and Local—is as follows:—

	1890-91.			1891-92.		
	Imperial.	Provincial.	Local.	Imperial.	Provincial.	Local.
	R	R	R	R	R	R
27. Territorial and Political Pensions	12,46,855	...	...	11,99,894	...	...
28. Civil Furlough and Absentee Allowances	2,018	...	...	447	...	...
29. Superannuation Allowances and Pensions	1,701	15,13,417	16,515	1,553	15,99,525	1,269
30. Stationery and Printing . .	13,34,364	11,51,087	47,885	18,51,530	13,35,848	49,985
32. Miscellaneous	24,609	2,25,640	55,136	33,812	2,95,254	47,118
33. Famine Relief	...	12,682	1,618	...	...	11,486
TOTAL .	26,09,547	29,02,826	1,21,154	30,87,236	32,30,627	1,09,858

27.—Territorial and Political Pensions.

58. The charges under this head are wholly Imperial and are contrasted as follows:—

	1880-91.	1891-92.	Difference.
	R	R	R
Imperial Expenditure .	12,46,855	11,99,894	—46,961

(F. R. A., 1890-91, page 92; 1891-92, page 91.)

The expenditure under this head continues to diminish owing to lapses of pensions caused by deaths. The decrease in 1891-92 occurs in the pensions of the Nizamut and Oudh families.

The charges for five years, in thousands of rupees, are as follow:—

1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
9,50	10,23	12,64	12,47	12,00

28.—Civil Furlough and Absentee Allowances.

59. This head is also Imperial, and the charges under it are compared below:—

	1890-91.	1891-92.	Difference.
	R	R	R
Imperial Expenditure .	2,018	447	—1,571

(F. R. A., 1890-91, page 98; 1891-92, page 96.)

The figures do not call for special remark. The decrease in the expenditure in 1891-92 is due to small payments made in India on account of Civil Fund and Absentee Allowance.

29.—Superannuation Allowances and Pensions.

60. The expenditure under this head is distributed as follows:—

	1890-91.	1891-92.	Difference.
	R	R	R
Imperial . . .	1,701	1,553	— 148
Provincial . . .	15,13,417	15,99,525	+86,108
Local	16,515	1,269	—15,246
TOTAL .	15,31,633	16,02,347	+70,714

(F. R. A., 1890-91, page 100; 1891-92, page 98)

The increase chiefly occurs under the head "Superannuation and Retired Allowances," and is due to the amount of new pensions exceeding the lapses from deaths and transfers to other provinces.

The charges for five years, in thousands of rupees, are as follow, and show a progressive increase:—

1887-88.	1888-89.	1889-90.	1890-91.	1891-92
12,93	13,76	14,40	15,32	16,02

30.—Stationery and Printing.

61. The distribution of the expenditure under this head is as follows:—

	1890-91.	1891-92.	Difference.
	R	R	R
Imperial . . .	13,34,364	18,51,530	+5,17,166
Provincial . . .	11,51,087	13,35,848	+1,84,761
Local	47,885	49,985	+ 2,100
TOTAL .	25,33,336	32,37,363	+7,04,027

(F. R. A., 1890-91, page 101; 1891-92, page 100.)

An analysis of the difference gives the following result:—

	1890-91. R	1891-92. R	Difference. R
Imperial—			
1. Stationery purchased for Central Stores . .	13,34,364	18,51,530	+5,17,166
Provincial—			
2. Presidency Stationery Office	1,06,200	1,29,732	+ 23,532
3. Stationery purchased in the country . . .	65,403	68,822	3,419
4. Government Presses .	3,21,593	3,29,890	+ 8,297
5. Printing at Private Presses	4,184	306	— 3,878
6. Stationery supplied from Central Stores . .	6,51,582	8,05 427	+1,53,845
7. Refunds . . .	2,125	1,671	— 454
Local—			
8. Printing at Private Presses	29,482	32,323	+ 2,841
9. Stationery purchased in the country . . .	18,403	17,662	— 741
TOTAL .	25,33,336	32,37,363	+7,04,027

The large increase in the Imperial expenditure under the head "Stationery purchased for Central Stores" is on account of local purchases of stationery, for which a supplementary grant of R6,35,000 was sanctioned by the Government of India.

The increase against the head "Presidency Stationery Office" (Provincial) occurs chiefly under Contingencies, and is due to increased charges on account of rent of godowns, and to larger outlay on account of Office Expenses and Miscellaneous, consequent on increased purchases and larger supplies of Stationery.

The increase under (4) "Government Presses" arises from more printing work being done at piece rates both in the Bengal Secretariat Press and in the Presidency Jail Press.

The increase under the head "Stationery supplied from Central Stores" is on account of paper supplied to the Government Printing Press and the Presidency Jail Press. Large quantities of paper were required for the printing of Census forms.

The expenditure under "Printing at Private Presses" (Local) shows an increase which is due chiefly to printing work done at private presses for District and Local Boards.

The actuals for five years, in thousands of rupees, have been as follow:—

1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
20,33	19,90	21,59	25,33	32,37

32.—Miscellaneous.

62. The expenditure is distributed as follows:—

	1890-91. R	1891-92. R	Difference. R
Imperial	24,609	33,812	+ 9,203
Provincial	2,25,640	2,95,254	+69,614
Local	55,136	47,118	— 8,018
TOTAL .	3,05,385	3,76,184	+70,799

(F. R. A., 1890-91, page 105; 1891-92, page 104.)

The difference is analysed below:—

	1890-91.	1891-92.	Difference.
	R	R	R
Imperial—			
1. Remittance charges . .	24,252	33,494	+ 92,42
2. Miscellaneous refunds .	357	477	+ 120
Provincial—			
3. Examination Travelling Allowances . . .	1,932	2,537	+ 605
4. Extraordinary items .	...	...	...
5. Rewards for oriental languages . . .	8,480	8,500	+ 20
6. Cost of books . . .	2,420	696	— 1,724
7. Donation for charitable purposes . . .	81,655	1,14,409	+ 32,754
8. European vagrants . .	4,774	3,525	— 1,249
9. Destruction of wild animals	13,618	15,637	+ 2,019
10. Petty Establishment .	17,636	20,646	+ 3,010
11. Special Commissions of Enquiry . . .	42,202	17,268	— 24,934
12. Rents, rates, and taxes .	18,976	24,594	+ 5,618
13. Unforeseen charges .	25,690	74,848	+ 49,158
14. Miscellaneous refunds .	7,908	12,593	+ 4,685
15. Subscriptions to periodicals	...	...	...
16. Charges for search of hidden treasure . .	64	...	— 64
17. Irrecoverable Temporary Loans written off. .	285	...	— 285
Local—			
18. Petty Establishments .	23,949	28,351	+ 4,402
19. Unforeseen charges .	20,362	12,678	— 7,684
20. Rewards for destruction of wild animals . .	812	140	— 672
21 Refund . . .	10,013	3,883	— 6,130
22. Donations for charitable purposes . . .	...	1,908	+ 1,908
TOTAL .	3,05,385	3,76,184	+ 70,799

The increase in expenditure in 1891-92, under the head "Donations for charitable purposes," is due to a large payment on account of contribution to the Calcutta Female Nurses' Institution and the Leper Asylum, the grants not having been fully utilized during the year 1890-91.

The decrease against "Special Commissions of Enquiry" is due to the charges incurred on account of the Police and Ghatwala Commissions in 1890-91 having been larger than the expenditure for the Police Organization Commission in 1891-92.

The increased charge under "Rents, Rates and Taxes" is due to the payment under orders of Government of the Municipal rates and taxes on the office quarters at the Presidency General Hospital, hitherto paid by the Military Department.

The excess in 1891-92 under "Unforeseen Charges" is attributable to a special adjustment of R42,000, being the amount of irrecoverable balance of Embankment advances made in the district of Mozufferpore from 1877 to 1882 written off under orders of the Local Government to debit of this head.

33.—Famine Relief.

63. The figures under this head are as follow:—

	1890-91.	1891-92.	Difference.
	R	R	R
Provincial	12,682	...	—12,682
Local	1,618	11,486	+ 9,868
TOTAL .	14,300	11,486	— 2,814

The expenditure under this head in 1891-92 is entirely local.

Section G.—CONSTRUCTION OF RAILWAYS.

37.—Construction of Railways.

64. There was no expenditure in 1890-91. The charge of R7,750 under this head in 1891-92 was incurred for the construction of a portion of the Kaunia Dharla State Railway.

(F. R. A., 1890-91, page 112; 1891-92, page 110.)

Section H.—RAILWAYS.

XXVI.—State Railways.

65. The receipts under this head are—

	1890-91.	1891-92.	Difference.
	R	R	R
Eastern Bengal Railway .	1,22,01,116	1,14,63,835	— 7,37,281
Tirhoot	39,03,251	48,88,540	+ 9,85,289
Nalhati	1,00,084	92,353	— 7,731
TOTAL .	1,62,04,451	1,64,44,728	+ 2,40,277

The Imperial share of the net earnings of the Eastern Bengal State Railway amounted in 1891-92 to R4,05,180 as compared with R15,59,448 in 1890-91.

(F. R. A., 1890-91, page 114; 1891-92, page 112.)

The details of the receipts are given below:—

1890-91.					1891-92.			
Coaching.	Goods Traffic.	Miscellaneous.	TOTAL.		Coaching.	Goods Traffic.	Miscellaneous.	TOTAL.
R	R	R	R		R	R	R	R
41,70,719	69,84,022	10,46,375	1,22,01,116	Eastern Bengal State Railway .	41,32,597	63,82,744	9,48,494	1,14,63,835
15,78,334	19,98,854	3,26 063	39,03,251	Tirhoot " " .	20,06,564	22,42,142	6,39,834	48,88,540
65,729	31,828	2,527	1,00,084	Nalhati " " .	61,371	28,629	2,353	92,353
58,14,782	90,14,704	13,74,965	1,62,04,451	TOTAL .	62,00,532	86,53,515	15,90,681	16,44,728

Eastern Bengal State Railway.—The receipts in 1891-92 fall short of those of 1890-91 by R11,42,462, the decrease being due chiefly to the partial failure of jute crop, and to the absence of increased passenger traffic as in the previous year.

Tirhoot State Railway (or Bengal and North-Western and Tirhoot Railways combined).—The receipts of this line have increased from R39,03,251 in 1890-91 to R48,88,540 in 1891-92, owing to an improvement in traffic consequent on a favourable season and an extension of the line.

Nalhati State Railway.—The receipts of 1891-92 are less than those of 1890-91 by R7,731. This decrease is due to the large coaching traffic, on the occasion of the Ardhodoya Yoga bathing festival in 1890-91.

Section H.—EXPENDITURE ON STATE RAILWAYS CHARGED AGAINST REVENUE.

66. The expenditure under the major heads of this section is contrasted as follows:—

	1890-91.	1891-92.	Difference.
	R	R	R
38. State Railways . .	1,07,12,364	1,41,86,540	+34,74,176
40. Subsidised Companies .	5,129	1,358	— 3,771
41. Miscellaneous Railway Expenditure . .	79,914	76,164	— 3,750
TOTAL .	1,07,97,407	1,42,64,062	+34,66,655

38.—State Railways.

67. The expenditure under the main divisions of this head is compared below:—

	1890-91.	1891-92.	Difference.
	R	R	R
(a) Working Expenses .	71,30,816	1,04,88,032	+33,57,216
(b) Interest on Debt . .	35,81,548	36,98,508	+ 1,16,960
TOTAL .	1,07,12,364	1,41,86,540	+34,74,176

(a) *Working Expenses.*—The figures for the various railways are compared below:—

	1890-91.	1891-92.	Difference.
	R	R	R
Eastern Bengal . . .	54,22,052	62,62,794	+ 8,40,742
Tirhoot	16,30,447	41,77,061	+25,46,614
Nalhati	78,317	48,177	— 30,140
TOTAL .	71,30,816	1,04,88,032	+33,57,216

(F. R. A., 1890-91, page 115; 1891-92, page 113.)

1890-91.							1891-92.					
Maintenance.	Locomotive expenses.	Carriage and wagon.	Traffic expenses.	General charges.	TOTAL.		Maintenance.	Locomotive expenses.	Carriage and wagon.	Traffic expenses.	General charges.	TOTAL.
R	R	R	R	R	R		R	R	R	R	R	R
12,61,316	11,53,110	5,09,966	12,19,424	12,78,236	54,22,052	Eastern Bengal.	18,69,565	11,47,644	3,83,033	11,80,567	16,81,985	62,62,794
3,09,333	4,19,316	1,07,576	3,36,222	4,58,000	16,30,447	Tirhoot .	4,14,888	4,25,706	1,30,136	3,65,842	28,40,489	41,77,061
28,607	17,495	3,913	14,985	13,317	78,317	Nalhati .	—3,607	10,016	8,436	12,396	20,936	48,177
15,99,256	15,89,921	6,21,455	15,70,631	17,49,553	71,30,816	TOTAL .	22,80,846	15,83,366	5,21,605	15,58,805	45,43,410	1,04,88,032

Eastern Bengal Railway.—The increase in the expenditure is R8,40,742. This is due to renewals of permanent way, to heavy compensation claims paid for goods lost and damaged in flats sunk and burnt, and to the adjustment in account of the arrear freight charges on coal due to the East Indian Railway.

Tirhoot State Railway.—The increase of R25,46,616 is due to the cost of working the additional mileage opened in 1890-91, and to the improvement in traffic resulting in increased receipts.

Nalhati State Railway.—The decreased expenditure during 1891-92 is due to the credit afforded on account of value of stores returned to stock.

40.—Subsidised Companies.

68. The figures under this head are—

	1890-91.	1891-92.	Difference.
	R	R	R
Provincial Expenditure .	5,129	1,358	—3,771

(F. R. A., 1890-91, page 121; 1891-92, page 119.)

The expenditure of R1,358 in 1891-92 represents the cost of land acquired for the Duars Railway by the Civil Department.

41.—Miscellaneous Railway Expenditure.

69. The expenditure under this head is as follows:—

	1890-91.	1891-92.	Difference.
	R	R	R
Provincial	79,914	76,164	—3,750

(F. R. A., 1890-91, page 122; 1891-92, page 120.)

The details are—

	1890-91.	1891-92.	Difference.
	R	R	R
Charges debitable to Provincial Railways on account of share of P. W. Secretariat	79,914	76,164	—3,750
Western Bengal Railway Survey .	...	...	...
Sakri-Jainagar Survey . .	...	...	...
TOTAL .	7,9914	76,164	—3,750

Section J.—IRRIGATION.

XXIX.—Major Works—Direct Receipts.

70. The total receipts amounted to R16,02,710 in 1891-92 as against R13,46,727 in 1890-91, being an increase of R2,55,983.

The receipts are derived from—

	1890-91.	1891-92.	Difference.
	R	R	R
Orissa Project . . .	3,45,012	3,71,001	+25,989
Midnapore Canal . . .	2,37,196	2,84,700	+47,504
Tidal Canal	28,044	36,915	+8,871
Sone Project	7,36,475	9,10,094	+1,73,619
TOTAL .	13,46,727	16,02,710	+2,55,983

(F. R. A., 1890-91, page 125; 1891-92, page 123.)

The revenue derived from the canals in 1891-92, compared with that of 1890-91, shows an aggregate increase of R2,55,983. This excess is due chiefly to large collections of water-rates, but in part to improved navigation receipts. The detailed comparison of the receipts of the several canals is given below:—

1890-91.						1891-92.				
Orissa.	Midnapore.	Tidal.	Sone.	TOTAL.		Orissa.	Midnapore.	Tidal.	Sone.	TOTAL.
R	R	R	R	R		R	R	R	R	R
2,09,806	1,15,438	...	6,44,718	9,69,962	Water-rates . . .	2,17,256	1,32,981	...	8,11,750	11,61,987
222	...	...	393	615	Sale of Water . . .	56	...	...	1,056	1,112
1,035	52	68	355	1,510	Plantation receipts . .	917	40	27	995	1,979
845	37	5	1,815	2,702	Other canal produce .	936	5	...	742	1,683
...	..	...	1,158	1,158	Water-power . . .	...	...	...	1,049	1,049
1,21,498	1,10,830	27,145	65,629	3,25,102	Navigation receipts . .	1,35,907	1,32,572	36,348	66,517	3,71,339
3,067	721	244	8,164	12,196	Rents of buildings . .	6,332	711	266	8,397	15,706
...	...	...	40	40	Fines	...	...	...	5	5
8,539	10,118	582	14,203	33,442	Miscellaneous . . .	9,602	18,391	274	19,583	47,850
3,45,012	2,37,196	28,044	7,36,475	13,46,727	TOTAL .	3,71,001	2,84,700	36,915	9,10,094	16,02,710

XXX.—Minor Works and Navigation.

71. The receipts under this head are compared as follows:—

	1890-91.	1891-92.	Difference.
	R	R	R
In charge of Civil Officers . .	1,03,865	1,30,371	+26,506
In charge of P. W. Officers .	8,44,062	8,17,934	—26,128
TOTAL .	9,47,927	9,48,305	+378

The increase in the receipts by Civil Officers is due to recoveries, amounting to R11,000, on account of the capitalized maintenance charges of Dankonee drainage scheme sanctioned by an order of the Government of Bengal, No. 1793, dated 21st December 1891, and to receipts amounting to R3,000 on account of spoil banks and fisheries of the Dankonee Canal.

The decrease in the receipts by officers of the Public Works Department is due chiefly to the closure of the Sarun Canal for clearance.

The following is a detailed comparison of the receipts in the Public Works Department for the two years:—

	1890-91.	1891-92.	Difference.
	R	R	R
Calcutta Canal	5,25,146	5,25,343	+197
Orissa Coast Canal . . .	65,630	62,123	—3,507
Sarun Scheme	36,983	15,831	—21,152
Nuddea Rivers	2,00,644	1,92,965	—7,679
Eden Canal	3,597	10,158	+6,561
Madhuban Teur Project Canal .	42	92	+50
Taccavi Embankments—			
Midnapore	38	18	—20
Sarun	2,876	2,916	+40
Champarun	811	713	—98
Tirhoot	150	75	—75
Government Embankments—			
Burdwan Estate	3,285	3,278	—7
Orissa	614	1,183	+569
Other than Orissa	4,246	3,239	—1,007
TOTAL .	8,44,062	8,17,934	—26,128

(F. R. A., 1890-91, page 133; 1891-92, page 131.)

1890-91.									1891-92.							
Water-rates.	Sale of water.	Plantations.	Other Canal Produce.	Navigation.	Rents of Buildings	Miscellaneous.	TOTAL.		Water-rates.	Sale of water.	Plantations.	Other Canal Produce.	Navigation.	Rents of Buildings.	Miscellaneous.	TOTAL.
R	R	R	R	R	R	R	R		R	R	R	R	R	R	R	R
.	.	8	.	64,220	285	1,117	65,630	Orissa Coast Canal .	...	...	...	..	60,051	337	1,735	62,123
	...	35	202	5,19,065	1,597	4,247	5,25,146	Calcutta Canals . .	.	...	...	155	5,15,125	5,618	4,445	5,25,343
36,823	...	6	83	...	—2	73	36,983	Sarun Canals . .	15,785	...	28	6	..	4	8	15,831
...	...	...	...	2,00,508	...	136	2,00,644	Nuddea Rivers . .	...	...	...	...	1,92,718	76	171	1,92,965
2,795	30	.	...	...	...	772	3,597	Eden Canal . . .	9,430	60	.	...	...	...	668	10,158
...	...	...	30	...	...	12	42	Madhuban Teur Project Canal.	...	...	...	35	...	13	44	92
...	...	...	...	...	485	2,800	3,285	Burdwan Estate .	...	...	...	.	...	467	2,811	3,278
..	.	...	...	..	557	57	614	Orissa	...	...	...	...	...	562	621	1,183
..	...	...		...	508	3,738	4,246	Other than Orissa .	...	...	...	121	...	607	2,511	3,239
...	.		559	...	38	214	811	Champarun Embankment.	...	...	...	711	...	...	2	713
...	...	...		...	38	...	38	Midnapore Embankment	...	...	...	...	...	15	3	18
...	...	—6	2,167	...	398	317	2,876	Sarun Embankment .	...	...	12	2,155	..	469	280	2,916
...			150	...		.	150	Tirhoot Embankment .	...	...	...	75	..	..	...	75
39,618	30	43	3,191	7,83,793	3,904	13,483	8,44,062		25,215	60	40	3,258	7,67,894	8,168	13,299	8,17,934

Section J.—IRRIGATION.

42.—Major Works.

72. The expenditure under this head amounted to R37,57,278 in 1891-92, as compared with R37,33,269 in the previous year. It is divided as follows :—

	R	R	R
(a) Working Expenses .	13,51,272	13,54,171	+2,899
(b) Interest on debt . .	23,81,997	24,03,107	+21,110
TOTAL .	37,33,269	37,57,278	+24,009

The details of the expenditure under the head "Working Expenses" are given below :—

1890-91.						1891-92.				
Orissa Project.	Midnapur series.	Tidal Canal.	Sone Project.	TOTAL.		Orissa Project.	Midnapore series.	Tidal Canal.	Sone Project.	TOTAL.
R	R	R	R	R		R	R	R	R	R
2,23,863	1,05,038	27,712	2,72,831	6,28,744	Repairs, including plantations.	1,70,637	1,41,262	32,588	2,59,804	6,04,291
2,01,569	70,082	11,469	3,48,665	6,31,785	Establishment . . .	1,93,355	64	14,388	3,55,573	6,27,617
13,951	23,929	13,487	28,527	79,894	Tools and plant . .	27,023	51,761	1,693	28,843	1,09,320
76	205	...	7,305	7,586	Revenue refunds . .	79	3	...	4,020	4,102
...	...	...	3,263	3,263	Extensions and Improvements.	5,001	...	...	3,840	8,841
4,39,459	1,99,2[illegible]4		6,60,591	13,51,272		3,96,095	2,37,327	48,669	6,52,080	13,54,171

43.—Minor Works and Navigation.

73. The expenditure under this head is as follows :—

	1890-91.	1891-92.	Difference.
	R	R	R
Civil . . .	21,372	14,553	—6,829
P. W. Dept. . .	15,02,988	15,59,796	+56,808

The detailed comparison is given below :—

1890-91.							1891-92.					
Works.	Maintenance.	Establishment.	Tools and Plant.	Miscellaneous.	TOTAL.		Works.	Maintenance.	Establishment.	Tools and Plant.	Miscellaneous.	TOTAL.
R	R	R	R	R	R		R	R	R	R	R	R
...	...	...	...	—1,200	—1,200	Damoodar Project . .	...	...	..	...	—1,200	—1,200
38,275	1,49,872	1,02,958	24,118	74	3,15,297	Calcutta Canals . . .	36,342	1,72,457	1,07,133	12,541	—10,276	3,18,197
17,269	42,312	27,745	5,696	—2,000	91,022	Orissa Coast Canal . .	—1,839	48,598	22,767	3,464	6,312	79,302
..	26,454	10,560	389	...	37,403	Sarun Project . . .	...	9,021	3,711	—193	...	12,538
...	52,482	45,410	2,476	3,331	1,03,699	Nuddea Rivers . . .	...	62,704	45,838	1,330	—2,787	1,07,085
98,423	...	35,978	17,483	..	1,52,884	Remodelling Hidglee Tidal Canal.	1,44,112	...	49,346	41,470	—10	2,34,918
.	...	...	...	...	...	Tidal creeks in Orissa . .	...	..	...	...	...	...
584	24,612	8,915	684	...	34,795	Eden Canal . . .	4	18,623	6,541	495	39	25,702
6,236	2,011	3,293	287	...	1 7	Madhuban Teur Project Canal	...	7,300	3,003	203	...	10,505
						Government Embankments.						
...	69,794	38,788	334	...	1,08,936	Burdwan Estate . . .	25,048	64,148	38,761	164	...	1,28,171
1,818	1,18,933	39,160	3,458	88	1,64,250	Orissa	13,803	77,675	22,487	4,455	—67	1,18,353
6,593	1,22,295	32,609	—3,134	52,218	2,10,581	Other than Orissa . .	49,585	1,32,828	47,313	4,483	—2,608	2,31,601
65,237	...	23,466	...	...	88,703	Baliaghai Drainage Canal .	53,464	...	18,791	...	...	72,255
30,641	17,319	...	...	5,771	53,731	Civil Officers . . .	27,880	40,077	...	...	9,944	77,901
						Taccavi Embankments.						
3,300	17,824	7,477	—24	...	28,577	Midnapore . . .	...	19,522	6,769	14,469	...	40,760
122	11,917	6,960	198	—1,849	17,348	Sarun	8,759	15,601	11,802	93	—5,217	31,038
...	9,719	6,811	65	...	16,595	Tirhout	...	6,310	3,058	25	...	9,393
...	50,852	17,436	252	...	68,540	Champarun . . .	.	42,515	20,596	164	...	63,275
2,69,498	7,16,396	4,07,566	52,302	57,226	15,02,988		1,57,158	7,17,429	4,07,916	83,163	—5,870	15,59,796

Section K.—BUILDINGS AND ROADS.

XXXII.—Civil Works.

74. The receipts under this head are distributed as follows between Provincial and Local:—

	1890-91.	1891-92.	Difference.
	R	R	R
Provincial	7,36,896	4,05,262	—3,31,634
Local	3,73,539	4,14,393	+40,854
TOTAL	11,10,435	8,19,655	—2,90,780

	1890-91.	1891-92.	Difference.
	R	R	R
Provincial Receipts—			
I. In charge of Civil Officers—			
Ferry Tolls	2,61,578	2,42,005	—19,573
Cemetery Receipts	2,446	2,380	—66
Fines	3	...	—3
Miscellaneous	424	22	—402
	2,64,451	2,44,407	—20,044
II. In charge of Public Works—			
Officers	4,72,445	1,60,855	—3,11,590
	7,36,896	4,05,262	—3,31,634
Local Receipts—			
In charge of Civil Officers	3,73,539	4,14,393	+40,854
	11,10,435	8,19,655	—2,90,780

I. Provincial Receipts. In charge of Civil Officers.—The larger receipts of 1890-91 were due to recoveries from District Boards of the income of certain Ferries, which had been erroneously credited to District Fund instead of to Provincial Revenues, in previous years. The diminution in the receipts by Public Works Officers was owing to the proceeds from sale of buildings having been larger in 1890-91, as shown below.

The increase in Local Receipts in 1891-92 was due to favourable settlement of Ferries in some districts and to improvement in the collection of the gross demand in a few others.

	1890-91.	1891-92.	Difference.
	R	R	R
Rents of quarters for officers, the returns from which are not expected to yield a profit	49,816	41,965	—7,851
Sale of buildings	3,19,866	9,388	—3,10,478
Sale of produce	1,815	1,186	—629
Sale of tools and plant	12,890	14,514	+1,624
Sale of old materials	4,636	6,610	1,974
Value of materials received from old buildings	2,711	13,354	+10,643
Unclaimed deposits	1,290	10	—1,280
Fines, Refunds, and Miscellaneous	29,530	23,982	—5,548
Rents from Strand Bank	49,891	49,846	—45
	4,72,445	1,60,855	—3,11,590

Local Receipts.—The revenue under this head shows an increase. It consists of tolls on roads and ferries.

45.—Expenditure on Civil Works.

75. The distribution of the expenditure under this head between Provincial and Local is as follows :—

	1890-91.	1891-92.	Difference.
	R	R	R
Expenditure—			
Provincial	35,71,474	40,25,424	+4,53,950
Local	42,69,617	42,66,141	—3,476
TOTAL	78,41,091	82,91,565	+4,50,474
Provincial—			
In charge of Civil Officers	65,416	1,45,230	+79,814
In charge of Public Works Officers	35,06,058	38,80,194	+3,74,136
TOTAL	35,71,474	40,25,424	+4,53,950
Local—			
In charge of Civil Officers	42,69,617	42,66,141	—3,476
In charge of Public Works Officers	*Nil*	*Nil*	...
TOTAL	42,69,617	42,66,141	—3,476
GRAND TOTAL	78,41,091	82,91,565	+4,50,474

The details of the expenditure are compared below :—

	1890-91.	1891-92.	Difference.
	R	R	R
Provincial—			
In charge of Civil Officers—			
Ferries—			
Establishment	470	84	—386
Contingencies	925	790	—135
Maintenance of ferries	55	518	+463
Compensation for ferries resumed	5,025	...	—5,025
Petty construction and repairs	2,077	1,017	—1,060
Miscellaneous	...	2,000	+2,000
Travelling Allowance	...	...	...
South Lushai Hills	...	82,099	+82,099
Contributions and Miscellaneous—			
Contributions to Local Funds, etc.	36,761	26,599	—10,162
Refunds	20,103	32,123	+12,020
TOTAL	65,416	1,45,230	+79,814

The increase of R79,814 in the expenditure on account of Provincial Public Works was owing chiefly to the outlay in the South Lushai Hills.

In charge of Public Works Officers—

	1890-91.	1891-92.	Difference.
	R	R	R
Original Works—			
Civil Buildings	11,12,287	10,70,822	—41,465
Communications	4,73,925	5,53,740	+79,815
Miscellaneous Public Improvements	1,69,626	59,521	—1,10,105
TOTAL Carried over	17,55,838	16,84,083	—71,755

	1890-91. R	1891-92. R	Difference. R
Brought forward .	17,55,838	16,84,083	—71,755
Repairs—			
Civil Buildings	3,53,962	4,94,687	+1,40,725
Communications	6,27,132	6,27,563	+431
Miscellaneous Public Improvements	74,906	66,743	—8,163
Establishment	7,21,877	7,64,501	+42,624
Tools and Plant	47,628	32,816	—14,812
Suspense	—75,320	2,09,801	+2,85,121
Profit and Loss	35	...	—35
	35,06,058	38,80,194	+3,74,136
Local—			
In charge of Civil Officers—			
Original Works	12,40,728	13,71,410	+1,30,682
Repairs	23,55,827	22,60,211	—95,616
Establishment	6,41,600	6,06,181	—35,419
Tools and Plant	31,462	28,339	—3,123
Establishment of Divisional Superintendent of Works . . .	...		
	42,69,617	42,66,141	—3,476
TOTAL .	78,41,091	82,91,565	+4,50,474

Section M.—PROVINCIAL AND LOCAL SURPLUS.

76. The working of the Provincial and Local Surplus is shown below:—

Receipts.			Outgoings.	
1890-91.	1891-92.		1890-91.	1891-92.
R	R		R	R
		Provincial—		
2,86,05,404	3,34,19,595	Revenue	60,94,967	65,86,522
92,509	1,18,163	Interest	84,461	1,01,133
129	...	Post Office and Telegraph .	—481	4,498
39,28,936	41,60,710	Civil Departments . .	2,30,82,071	2,34,90,843
11,90,903	11,20,371	Miscellaneous . . .	29,02,826	32,30,627
...	...	Construction of Railways .	13,040	7,750
1,46,45,003	1,60,39,547	Railway Revenue Account.	1,07,97,407	1,42,64,062
22,84,427	25,38,336	Irrigation and Navigation .	52,47,765	53,31,627
7,36,896	4,05,262	Buildings and Roads . .	35,71,474	40,25,424
...	...	Transfers from Provincial to Local . . .	8,94,450	8,78,841
5,14,84,207	5,78,01,984		5,26,87,980	5,79,21,327
		Local—		
37,99,009	39,81,657	Revenue . . .	19,831	25,526
48,848	43,580	Interest	...	5,964
12,950	15,837	Post Office, Telegraph, etc .	3,59,389	3,66,534
5,05,411	5,30,924	Civil Departments . .	13,89,482	15,36,287
1,89,900	2,20,081	Miscellaneous . . .	1,21,154	1,09,858
10,228	12,679	Irrigation and Navigation .	9,864	13,423
3,73,539	4,14,393	Buildings and Roads . .	42,69,617	42,66,141
8,94,450	8,78,841	Transfers from Provincial to Local	...	...
58,34,335	60,97,992		61,69,337	63,23,733
5,73,18,542	6,38,99,976		5,88,57,317	6,42,45,060
15,38,775	3,45,084	Provincial and Local Deficit	...	...

The effect of the Provincial and Local Deficit on the Provincial and Local balances is shown below:—

	Provincial.	Local.	TOTAL.
	R	R	R
Balance on 31st March 1890 .	36,76,547	22,29,203	59,05,750
Deficit	—12,03,773	—3,35,002	—15,38,775
Balance on 31st March 1891 .	24,72,774	18,94,201	43,66,975
Deficit	—1,19,343	—2,25,741	—3,45,084
Balance on 31st March 1892 .	23,53,431	16,68,460	40,21,891

Section O.—PERMANENT DEBT.

77. The transactions of the last ten years on account of Stock Notes are compared below:—

	Credit.	Debit.	Difference.
	R	R	R
1882-83	1,58,200	...	1,58,200
1883-84	61,937	...	61,937
1884-85	21,475	...	21,475
1885-86	4,938	9,700	—4,762
1886-87	8,587	2,962	+5,925
1887-88	11,125	5,200	+5,625
1888-89	1,963	1,86,588	—1,84,625
1889-90	...	56,225	—56,225
1890-91	...	4,150	—4,150
1891-92	1,538	625	913
TOTAL .	2,69,763	2,65,450	4,313

The stock notes are being withdrawn.

Section P.—UNFUNDED DEBT.

78. The figures for the Presidency Savings Bank deposits are as follow:—

	1890-91.				1891-92.		
	Balance on 1st April 1890.	Receipts, 1890-91.	Outgoings, 1890-91.	Balance on 1st April 1891.	Receipts, 1891-92.	Outgoings, 1891-92.	Balance on 1st April 1892.
	R	R	R	R	R	R	R
Presidency Bank .	23,31,321	8,08,445	7,75,929	23,63,837	8,54,874	7,18,727	24,99,984

Section Q.—DEPOSITS AND ADVANCES.

79. This Section comprises—

	1890-91.	1891-92.	Difference.
	R	R	R
Separate Fund Balance . . .	2,11,468	2,17,121	+5,653
Balance of Local Government . .	43,66,975	40,21,891	—3,45,084
Deposits	98,05,312	1,04,65,179	+6,59,867
Advances Repayable	—5,65,309	—5,23,326	+ 41,983
Suspense	—4,64,273	—3,24,322	+1,39,951
TOTAL .	1,33,54,173	1,38,56,543	+5,02,370

Section Qa.—Separate Funds.

80. The comparison of the amounts of the various groups of Excluded Local Funds is given below—

	1890-91.				1891-92.		
	Opening Balance.	Receipts.	Outgoings.	Closing Balance.	Receipts.	Outgoings.	Closing Balance.
	R	R	R	R	R	R	R
Cantonment Funds	16,139	47,860	53,718	10,281	52,240	53,333	9,188
Police Funds	1,163	3,356	3,274	1,245	2,302	2,320	1,227
Marine Funds	44,472	1,97,419	1,53,575	88,316	95,813	73,908	1,10,221
Education Funds	12,097	16,113	15,411	12,799	16,247	13,396	15,650
Medical and Charitable Funds	11,687	31,955	30,095	13,547	29,974	34,184	9,337
Public Works Funds	28,954	38,396	32,979	34,371	48,782	53,627	29,526
Miscellaneous Funds	54,292	1,79,512	1,82,895	50,909	1,73,477	1,82,414	41,972
TOTAL	1,68,804	5,14,611	4,71,947	2,11,468	4,18,835	4,13,182	2,17,121

81. The details of the above figures are given in the following table:—

Excluded Local Funds.	Balance on 31st March 1891.	Receipts.	TOTAL.	Expenditure.	Balance on 31st March 1892.
	R	R	R	R	R
Cantonment Funds.					
Cuttack	213	4 441	4,654	3,601	1,053
Darjeeling	311	3,015	3,326	2,939	387
Lohardugga (Duranda)	608	1,643	2,251	1,998	253
Patna (Dinapore)	937	16,088	17,025	16,024	1,001
24-Pergunnahs, (Alipore)	375	2,188	2,563	2,358	205
Ditto (Barrackpore)	2,149	15,798	17,947	17,658	289
Ditto (Dum-Dum)	5,688	9,067	14,755	8,755	6,000
TOTAL	10,281	52,240	62,521	53,333	9,188
Police Funds.					
Railway Police Clothing	1,245	2,302	3,547	2,320	1,227
Marine Funds.					
Hospital Port Dues	1,02,173	68,067	1,70,240	47,460	1,22,780
Balasore Port	—3,636	8,528	4,892	18,215	—13,323
Cuttack and Pooree Ports	...	...	...	...	...
Cuttack Port	—11,583	16,356	4,773	7,447	—2,674
Pooree Port	1,362	2,862	4 224	786	3,438
TOTAL	88,316	95,813	1,84,129	73,908	1,10,221
Carried over	99,842	1,50,355	2,50,197	1,29,561	1,20,636

Excluded Local Funds—*continued.*

	Balance on 31st March 1890.	Receipts.	TOTAL.	Expenditure.	Balance on 31st March 1891.
	R	R	R	R	R
Brought forward .	99,842	1,50,355	2,50,197	1,29,561	1,20,636
Education Funds.					
Hindu College . . .	670	5,324	5,994	4,954	1,040
Durga Churn Laha's Trust .	...	2,966	2,966	2,960	...
Jagiriah Estate . . .	1,064	1,200	2,264	1,116	1,148
Vizianagram Scholarship .	4,027	...	4,027	1,036	2,991
Khund Mehal School . .	6,076	6,379	12,455	3,128	9,327
Judoo Nath Mookerji's Scholarship	962	378	1,340	196	1,144
TOTAL .	12,799	16,247	29,046	13,396	15,650
Medical and Charitable Funds.					
Pilgrim Lodging-house . . .	10,575	21,075	31,650	26,123	5,527
Balasore Pilgrim Hospital .	537	993	1,530	1,108	422
Unno Chuttur, Cuttack .	698	5,908	6,606	5,502	1,104
Choonee Lall Seal's Endowment	1,737	1,998	3,735	1,451	2,284
TOTAL .	13,547	29,974	43,521	34,184	9,337
Public Works Funds.					
Juggernauth Road Lodging-house	...	6,657	6,657	...	6,657
Darjeeling Improvement Fund	19,380	28,812	48,192	30,619	17,573
Juggernauth Road Fund .	4,995	7,689	12,684	12,684	...
Wahabee Fund . .	6,567	...	6,567	6,567	...
Khund Mehal Road Fund .	3,429	5,624	9,053	3,757	5,296
TOTAL .	34,371	48,782	83,153	53,627	29,526
Other Funds.					
Zoological Garden Fund .	7,620	43,312	50,932	46,548	4,384
Mohsin Endowment Fund .	42,312	1,14,157	1,56,469	1,23,730	32,739
Burial Board Fund . .	977	16,008	16,985	12,136	4,849
TOTAL .	50,909	1,73,477	2,24,386	1,82,414	41,972
GRAND TOTAL .	2,11,468	4,18,835	6,30,303	4,13,182	2,17,121

Section Qc.—Deposits.

82. This head comprises the following transactions :—

	1890-91.				1891-92.		
	Opening Balance.	Receipts.	Outgoings.	Closing Balance.	Receipts.	Outgoings.	Closing Balance.
	R	R	R	R	R	R	R
Revenue Deposits	23,16,182	28,27,871	26,24,704	25,19,349	27,38,545	29,73,092	22,84,802
Civil Court Deposits	36,50,088	78,10,027	77,24,926	37,35,189	1,01,71,957	95,39,119	43,48,027
Criminal Court Deposits	1,28,825	1,45,556	1,29,124	1,45,257	1,69,035	1,50,623	1,63,668
Personal Deposits	15,79,279	88,76,172	83,20,264	21,35,187	93,95,417	93,80,300	21,50,304
Marine Deposits	...	4,535	2,120	2,415	6,700	9,115	...
Deposits for Government Loans	...	...	...	...	...	...	...
Forest Deposits	222	446	213	455	3,287	3,173	569
Trust Interest Fund	5,26,029	9,33,763	14,36,895	22,897	6,84,833	6,95,598	12,132
Port Trust Deposits	91,020	61,863	57,822	95,061	59,150	77,015	77,196
Presidency Bank Deposits	90,696	26,602	26,186	91,112	32,407	31,964	91,555
Municipal Fund	2,92,890	17,48,641	17,46,026	2,95,505	19,07,781	18,78,268	3,25,018
Incorporated Local Funds Debt Accounts	5,55,392	18,58,971	16,51,478	7,62,885	20,80,053	19,09,419	9,33,519
Deposits for work done for Public Bodies	...	...	...	...	81,148	2,759	78,389
TOTAL	92,30,623	2,42,94,447	2,37,19,758	98,05,312	2,73,30,313	2,66,70,445	1,04,65,179

Section Qd.—Advances Repayable.

83. Transactions under this head are classified as follows :—

	1890-91.				1891-92.		
	Opening Balance.	Receipts.	Outgoings.	Closing Balance.	Receipts.	Outgoings.	Closing. Balance.
	R	R	R	R	R	R	R
Advances Recoverable	—1,34,997	2,90,913	2,79,740	—1,23,824	2,93,470	2,64,882	—95,236
Special Advances	+3,853	1,51,642	2,53,720	—98,225	1,65,835	2,34,687	—1,67,077
Forest Advances	—11,855	2,89,044	2,85,134	—7,945	2,24,454	2,25,737	—9,228
Opium Advances	—74,771	44,826	37,869	—67,814	41,351	57,833	—84,296
Accounts with Native States	—1,48,882	1,58,014	1,56,119	—1,46,987	4,06,577	3,04,185	—44,595
Coinage Account	—92,200	85,200	21,000	—28,000	23,000	20,000	—25,000
Permanent Advances	—93,154	42,820	42,180	—92,514	2,080	7,460	—97,894
TOTAL	—5,52,006	10,62,459	10,75,762	—5,65,309	11,56,767	11,14,784	—5,23,326

Section Qe.—Suspense.

84. The figures under this head are—

	1890-91.				1891-92.		
	Opening Balance.	Receipts.	Outgoings.	Closing Balance.	Receipts.	Outgoings.	Closing Balance.
	R	R	R	R	R	R	R
Suspense Accounts	+5,251	1,16,352	97,905	23,698	1,43,145	64,444	1,02,399
Pre-audit Cheques	+69,050	1,97,46,715	1,96,83,891	1,31,874	165,22,905	1,65,49,385	1,05,094
Civil Departmental Balance	—12,98,053	36,90,140	30,11,932	—6,19,845	35,18,740	34,31,010	—5,32,115
TOTAL	—12,23,752	2,35,53,207	2,27,93,728	—4,64,273	2,01,84,790	2,00,44,839	—3,24,322

Section R.—IMPERIAL ADVANCES AND LOAN ACCOUNTS.

(1) Loans to Native States.

	1891-92.						
	Balance outstanding on 31st March 1891.	Amount advanced.	TOTAL.	Amount repaid.	Balance outstanding on 31st March 1892.	Interest realized, but not credited to Revenue.	Interest unpaid.
	R	R	R	R	R	R	R
Cooch Behar Railway	...	1,28,613	1,28,613	...	1,28,613	...	...

(2) Loans to Presidency Corporations including Port Trust.

85. The following is a statement of the transactions under this head :—

	1891-92.						
	Balance outstanding on 31st March 1891.	Amount advanced.	TOTAL.	Amount repaid.	Balance outstanding on 31st March 1892.	Interest realized, but not credited to Revenue.	Interest unpaid.
	R	R	R	R	R	R	R
Calcutta Municipality . .	58,00,571	...	58,00,571	2,20,103	55,80,468	...	...
Do. Port Trust .	41,35,973	...	41,35,973	1,41,592	39,94,381	...	...
Kidderpore Dock Loan .	2,19,45,668	39,00,000	2,58,45,668	...	2,58,45,668	...	...
Calcutta Port Fund . .	17,65,000	..	17,65,000	...	17,65,000	...	...
TOTAL . .	3,36,47,212	39,00,000	3,75,47,212	3,61,695	3,71,85,517	...	...

Section RR.—PROVINCIAL ADVANCES AND LOAN ACCOUNTS.

86. The transactions for 1891-92 are shown in the following statement :—

	1891-92.			
	Opening Balance.	Receipts.	Outgoings.	Cothing Balance.
	R	R	R	R
Advances to Cultivators—				
Loan under the Land Improvement Act, XIX of 1883	—1,98,850	95,158	94,624	— 1,98 316
Advances to cultivators under Act XIII of 1884 .	—3,70,508	1,35 599	49,317	— 2.84,226
Famine Advances . .	— 10,409	10,409	...	...
Advances under Special Law—				
Embankment and Drainage Advances—				
Zemindary Embankment Advances . . .	—77,517	96,355	55,699	— 36,861
Drainage Advances—				
Amptah Drainage .	—52	...	..	—52
Howrah do. .	—3,07,893	215	1,07 393	—4,15,071
Nuddea do. .	—290	290	...	...
Rajapore do. .	—8,79,982	...	20,876	—9,00,858
Dankonee do. .	—19,428	21,824	8,392	— 5,996
Protapkhally do. .	12	...	...	—12
Loans to Landholders . .	—62,294	2,40,627	5,69,543	—3,91,210
Do. Mofussil Municipalities	—1,63,403	6,332	38,339	—1,95,410
Do. District and other Local Fund Committees . . .	—1,05,000	18,839	1,56,196	—2,42,357
Do. Port Fund . .	—63,455	...	63 771	— 1,27,226
TOTAL .	—22,59,093	6,25,648	11,64,150	—27,97,595

Section T.—REMITTANCE.

(a) Cash Remittances.

87. This head comprises the following remittances :—

	1890-91.				1891-92.		
	Closing Balance.	Receipts.	Outgoings.	Closing Balance.	Receipts.	Outgoings	Closing Balance.
	R	R	R	R	R	R	R
Cash Remittances between Treasuries . . .	7,168	7,93,61,822	7,93,79,105	—10,115	8,84,65,370	8,84,59,455	—4,200
Forest Remittances .	—39,451	10,96,626	10,88,347	—31,172	11,67,040	11,64,530	—28,653
Customs ditto . . .	...	2,66,17,097	2,66,17,137	—40	2,76,98 138	2,76,98,228	—130
Opium ditto . . .	604	92,54,821	92,55,425	...	87,31,659	89,00,442	—1,68,783
Judicial ditto . . .	...	87,471	87,471	...	62,926	62,926	...
Miscellaneous . . .	...	4,446	...	+4,446	65,020	52,318	17,148
Small Coin Department .	...	1,06,200	1,06,200		51,600	51,600	...
TOTAL .	—31,679	11,65,28,483	11,65,33,685	—36,881	12,62,41,762	12,63,89,490	—1,84,618

(b) Bill Remittances.

88. The bill remittances are as follows:—

	1890-91.				1898-92.		
	Closing Balance.	Receipts.	Outgoings.	Closing Balance.	Receipts.	Outgoings.	Closing Balance.
	R	R	R	R	R	R	R
Supply Bills	6,204	1,12,29,607	1,11,81,811	54,000	1,43,37,370	1,43,64,870	26,500
Foreign Bills	734	29,310	28,010	2,034	71,500	73,009	534
Remittance Transfer Receipts	7,11,417	28,51,918	33,02,585	2,60,750	48,25,996	48,56,514	2,30,232
Foreign ditto ditto	4,942	2,38,163	2,36,471	6,634	2,57,007	2,57,626	6,015
TOTAL	7,23,297	1,43,48,998	1,47,48,877	3,23,4 8	1,94,91,972	1,95,52,109	2,63,281

(c) Remittances adjusted in the Central Books.

89 These comprise the following:—

	1890-91.				1891-92.		
	Closing Balance.	Receipts.	Outgoings.	Closing Balance.	Receipts.	Outgoings.	Closing Balance.
	R	R	R	R	R	R	R
Foreign Remittances	—11,37,40,374	1,32,53,590	11,89,25,672	—10,56,72,082	1,72,70,706	13,23,42,877	11,50,72,171
Stock Notes Transfers	...	...	...	...	...	...	...
TOTAL	—11,37,40,374	1,32,53,590	11,89,25,672	—10,56,72,082	1 72,70,706	13,23,42,877	11,50,72,171

(d) Accounts Current between Presidencies.

90. The remittance transactions with other provinces shown under this head are as follows:—

	1890-91.				1891-92.		
	Balance.	Credits.	Debits.	Balance.	Credits.	Debits.	Balance.
	R	R	R	R	R	R	R
India	40,63,036	1,11,20,541	74,76,112	36,44,429	1,26,06,498	64,23,671	61,82,827
Central Provinces	6,03,681	4,62,701	13,666	4,49,045	16,28,033	1,44,101	14,83,932
British Burma	—84,657	56 815	1,37,280	—80,474	63,320	94,465	—31,145
Assam	43,69,316	41,58,944	1,74,718	39,84,226	45,29,365	1,55,411	43,73,954
N.-W. Provinces	85,94,086	1,24,61,692	4,81,452	1,19,80,240	1,05,19,494	6,72,054	98,46,540
Punjab	37,828	65,224	36,205	29,018	76,242	68,078	8,164
Madras	1,59,893	3,65,794	1,50,465	2,15,330	1,05,830	1,97,325	—91,495
Bombay	43,963	69,948	19,627	50,321	1,60,302	14,814	1,45,488
TOTAL	1,77,87,146	2,87,61,659	84,89,524	2,02,72,135	2,96,89,084	77,70,819	2,19,18,265

(e) Accounts Current between Departments.

91. This head includes the transactions with other Departments:—

	1890-91.				1891-92.		
	Balance.	Credits.	Debits.	Balance.	Credits.	Debits.	Balance.
	R	R	R	R	R	R	R
Account, Civil and Post Office	—22,75,495	2,10,14,580	2,20 00,253	—9,85,673	2,13,14,578	2,23,12,741	—9,98,163
Account, Civil and Telegraph	14,72,572	17,65,616	3,59,564	14,06,052	19,24,063	3,69,614	15,54,449
Account, Civil and Marine	—2,74,418	1,67,585	7,36,848	—5,69,263	2,26,360	7,80,318	—5,53,958
Military, Bengal, Eastern Circle	—62,49,924	8,25,312	59,45,127	—51,19,815	5,17,726	27,83,925	—22,66,199
Military, Bengal, Western Circle	—4,48,951	17,486	4,70,636	—4,53,150	1,477	41,191	—39,714
Military, Madras	—2,72,324	3,919	2,67,820	—2,63,910	9,023	54,379	—45,365
Ditto, Bombay	—33,722	409	22,579	—22,170	389	836	—447
Public Works, Ordinary and Railway Branches	—58,62,658	1,96,28,425	2,48,73,843	—52,45,418	1,80,82,695	2,64,46,283	—83,63,588
Indo-European Telegraph	...	...	...	...	...	1,129	—1,129
TOTAL	—1,49,44,920	4,34,23,332	5,46,76,679	—1,12,53,347	4,20,76,311	5,27,90,416	—1,07,14,105

(f) Remittance Account between England and India.

92. The figures under this head are—

	1890-91.				1891-92.		
	Balance.	Credits.	Debits.	Balance.	Credits.	Debits.	Balance.
	R	R	R	R	R	R	R
Her Majesty's Imperial Government	85,824	96,729	2,154	94,575	1,10,453	1,869	1,08,584
Her Majesty's Indian Government, London . .	2,57,868	52,731	1,574	51,157	44,057	19,635	24,422
TOTAL .	3,43,692	1,49,460	3,728	1,45,732	1,54,510	21,504	1,33,006

Section V.—CASH BALANCE.

93. The cash balance in the Treasuries on the last day of each of the two years under comparison is shown below:—

	R
On 31st March 1891	2,10,03,289
On 31st March 1892	2,09,15,184

THE TREASURY, CALCUTTA;
The 15th May 1893.

O. T. BARROW,
Accountant General, Bengal.

Appendix A.

BENGAL.

Receipts, 1891-92.

Heads of Revenue.	Bengal.			Total.
	Imperial.	Provincial.	Local.	
	R	R	R	R
A.—Principal Heads of Revenue.				
I. Land Revenue	2,72,77,182	1,14,02,385	...	3,86,79,567
II. Opium	6,01,28,946	...	...	6,01,28,946
III. Salt	2,39,34,019	1,10,854	...	2,40,44,873
IV. Stamps	37,75,116	1,13,25,346	...	1,51,00,462
V. Excise on Spirit and Drugs	83,50,474	27,83,492	...	1,11,33,966
VI. Provincial Rates	...	45,24,517	39,81,657	85,06,174
VII. Customs	50,51,702	57,104	...	51,08,806
VIII. Assessed Taxes	21,53,964	21,53,964	...	43,07,928
IX. Forest	3,94,776	3,94,777	...	7,89,553
X. Registration	6,67,157	6,67,156	...	13,34,313
Total	13,17,33,336	3,34,19,595	39,81,657	16,91,34,588
B.—Interest.				
XII. Interest	14,15,552	1,18,163	43,580	15,77,295
Total	14,15,552	1,18,163	43,580	15,77,295
C.—Post Office and Telegraph.				
XIII. Post Office	...	...	15,837	15,837
XIV. Telegraph	...	...	...	...
Total	...	...	15,837	15,837
D.—Receipts by Civil Department.				
XVIA. Law and Justice (Courts of Law)	...	8,81,017	...	8,81,017
XVIB. Law and Justice (Jails)	...	9,27,642	...	9,27,642
XVII. Police	...	4,48,633	4,65,036	9,13,669
XVIII. Marine	...	9,65,408	...	9,65,408
XIX. Education	...	5,95,122	37,593	6,32,715
XX. Medical	...	1,46,848	10,008	1,56,856
XXI. Scientific and other Minor Departments	...	1,96,040	18,287	2,14,327
Total	...	41,60,710	5,30,924	46,91,634
Carried over	13,31,48,888	3,76,98,468	45,71,998	17,54,19,354

Appendix A—*concld.*

Heads of Revenue.	Bengal.			Total.
	Imperial.	Provincial.	Local.	
	R	R	R	R
Brought forward .	13,31,48,888	3,76,98,468	45,71,998	17,54,19,354
E.—Miscellaneous.				
XXII. Receipts in aid of Superannuation .	1,74,113	1,26,979	...	3,01,092
XXIII. Stationery and Printing	23,580	1,57,368	...	1,80,948
XXV. Miscellaneous . .	1,78,211	8,36,024	2,20,081	12,34,316
Total .	3,75,904	11,20,371	2,20,081	17,16,356
F.—Famine.				
G.—Revenue from Productive Public Works.—Railways.				
XXVI. State Railways Gross earnings . .	...	1,60,39,547	...	1,60,39,547
Total .	...	1,60,39,547	...	1,60,39,547
I.—Irrigation.				
XXIX. Major Works—(Direct Receipts)—Public Works . . .	...	16,02,710	...	16,02,710
XXX. Minor Works.—Civil .	...	1,17,692	12,679	1,30,371
" P. W..	...	8,17,934	...	8,17,934
Total .	...	25,38,336	12,679	25,51,015
K.—Buildings and Roads.				
XXXII. Civil Works.—Civil .	...	2,44,407	4,14,393	6,58,800
" P. W. .	...	1,60,855	...	1,60,855
Total .	...	4,05,262	4,14,393	8,19,655
Contributions.				
Contributions from Provincial to Local	...	...	8,78,841	8,78,841
Total .	...	...	8,78,841	8,78,841
Total .	13,35,24792	5,78,01,984	60,97,992	19,74,24,768
Provincial and Local Deficit .	...	1,19,343	2,25,741	3,45,084
GRAND TOTAL .	13,35,24,792	5,79,21,327	63,23,733	19,77,69,852

Appendix B.

BENGAL.

Outgoings, 1891-92.

Heads of Expenditure.	Bengal.			Total.
	Imperial.	Provincial.	Local.	
	R	R	R	R
A.—Direct Demands on the Revenue.				
1. Refunds and Drawbacks	5,63,413	1,54,204	2,036	7,19,653
2. Assignments and Compensations	1,41,186	1,66,129	...	3,07,315
3. Land Revenue	...	41,14,334	...	41,14,334
4. Opium (including cost of produce)	1,85,68,709	...	...	1,85,68,709
5. Salt (including cost of produce)	...	51,608	...	51,608
6. Stamps	1,12,944	3,38,834	...	4,51,778
7. Excise	4,99,248	1,66,416	...	6,65,664
8. Provincial Rates	...	4,34,287	23 490	4,57,777
9. Customs	...	5,18,724	...	5,18,724
10. Assessed Taxes	90,014	90,014	...	1,80,028
11. Forest	2,10,235	2,10,235	...	4,20,470
12. Registration	3,41,737	3,41,737	...	6,83,474
Total	2,05,27,486	65,86,522	25,526	2,71,39,534
B.—Interest.				
13. Interest on ordinary debt	22	1,01,133	...	1,01,155
14. Interest on other obligations	1,14,429	...	5,964	1,20,393
Total	1,14,451	1,01,133	5,964	2,21,548
C.—Post Office, Telegraph, and Mint.				
15. Post Office	...	4,498	3,66,534	3,71,032
16. Telegraph	...	...	...	...
Total	...	4,498	3,66,534	3,71,032
Carried over	2,06,41,937	66,92,153	3,98,024	2,77,32,114

Appendix B—*continued.*

Heads of Expenditure.	Bengal.			Total.
	Imperial.	Provincial.	Local.	
	R	R	R	R
Brought forward .	2,06,41,937	66,92,153	3,98,024	2,77,32,114
D.—Salaries and Expenses of Civil Departments.				
18. General Administration .	2,75,597	16,16,331	2,92,173	21,84,101
19A. Law and Justice (Courts of Law)	...	84,82,775	...	84,82,775
19B. Law and Justice (Jails) .	...	20,22,010	...	20,22,010
20. Police	44,310	59,61,810	33,823	60,39,943
21. Marine	...	9,42,251	...	9,42,251
22. Education	...	25,51,576	11,11,890	36,63,466
23. Ecclesiastical . . .	1,88,070	...	...	1,88,070
24. Medical . . .	...	15,66,727	76,835	16,43,562
25. Political	56,308	34,505	...	90,813
26. Scientific and other Minor Departments. . .	5,56,990	3,12,858	21,566	8,91,414
Total .	11,21,275	2,34,90,843	15,36,287	2,61,48,405
E.—Miscellaneous.				
27. Territorial and Political Pensions . .	11,99,894	...	...	11,99,894
28. Civil Furlough and Absentee Allowance . .	447	...	...	447
29. Superannuation Allowance .	1,553	15,99,525	1,269	16,02,347
30. Stationery and Printing .	18,51,530	13,35,848	49,985	32,37,363
32. Miscellaneous . . .	33,812	2,95,254	47,118	3,76,184
Total .	30,87,236	32,30,627	98,372	64,16,235
33. Famine Relief . . .	...	...	11,486	11,486
Total .	...	...	11,486	11,486
Railway Revenue Accounts.				
37. Construction of Railway, Public Works . .	...	7,750	...	7,750
38. State Railways . { Civil .	...	36,98,508	...	36,98,508
38. State Railways . { Public Works	...	1,04,88,032	...	1,04,88,032
40. Subsidized Railway, Public Works	...	1,358	...	1,358
41. Miscellaneous Railway Expenditure. . . .	...	76,164	...	76,164
Total .	...	1,42,71,812	...	1,42,71,812
Carried over .	2,48,50,448	4,76,85,435	20,44,169	7,45,80,052

Appendix B—*concluded.*

Heads of Expenditure.	Bengal.			Total.
	Imperial.	Provincial.	Local.	
	R	R	R	R
Brought forward .	2,48,50,448	4,76,85,435	20,44,169	7,45,80,052
Irrigation.				
42. Major Works . Civil .	...	24,03,107	...	24,03,107
42. Major Works . Public Works .	...	13,54,171	...	13,54,171
43. Minor Works . Civil .	...	14,553	13,423	27,976
43. Minor Works . Public Works .	...	15,59,796	...	15,59,796
Total .	...	53,31,627	13,423	53,45,050
K.—Buildings and Roads.				
45. Civil Works . Civil .	...	1,45,230	42,66,141	44,11,371
45. Civil Works . Public Works .	...	38,80,194	...	38,80,194
Total .	...	40,25,424	42,66,141	82,91,565
Contribution.				
A-3. Contribution . . .	...	8,78,841	...	8,78,841
	...	8,78,841	...	8,78,841
Total Charges .	2,48,50,448	5,79,21,327	63,23,733	8,90,95,508

[FILE F $\frac{1\text{-E}}{4\text{I}}$.]

FINANCIAL DEPARTMENT.

FINANCE.

No. 628F.

CALCUTTA, THE 31ST JANUARY 1893.

FROM H. H. RISLEY, ESQ., C.I.E.,

Secretary to the Government of Bengal,

TO THE SECRETARY TO THE GOVERNMENT OF INDIA,
FINANCE AND COMMERCE DEPARTMENT.

SIR,

IN compliance with the instructions contained in the Financial Department Resolution No. 1709, dated the 22nd March 1877, I am directed to submit, for the information of the Government of India, a statement showing the actual receipts and expenditure of Provincial Services for 1891-92, the revised estimates for 1892-93, and the budget estimates for 1893-94. It will be observed that the estimates for 1893-94 show a closing balance of Rs. 20,43,000.

I have the honour to be,

SIR,

Your most obedient servant,

H. H. RISLEY,

Secretary to the Government of Bengal.

No. 629F.

COPY, with a copy of the statement, forwarded to the Accountant-General, Bengal, for information.

No. 630F.

COPY, with a copy of the statement, forwarded to the Public Works Department for information.

By order of the Lieutenant-Governor of Bengal,

H. J. McINTOSH,

Under-Secy. to the Govt. of Bengal.

CALCUTTA,
The 31st January 1893.

Statement showing the actual Receipts and Expenditure of Provincial Services for 1891-92, *the Revised Estimate for* 1892-93, *and the budget estimates for* 1893-94.

Receipts.	Actuals, 1891-92.	Revised estimate, 1892-93	Estimate, 1893-94.
	Rs.	Rs.	Rs.
Opening balance	24,72,773	23,76,000	21,44,000
Principal heads of Revenue—			
I.—Land Revenue	1,14,02,385	87,09,000	86,35,000
III.—Salt	1,10,854	94,000	90,000
IV.—Stamps	1,13,25,347	1,16,25,000	1,17,75,000
V.—Excise	27,88,401	28,50,000	28,75,000
VI.—Provincial Rates	45,24,517	44,90,000	45,21,000
VII.—Customs	57,104	50,000	56,000
VIII.—Assessed Taxes	21,53,984	21,85,000	22,00,000
IX.—Forests	3,94,776	4,00,000	3,87,000
X.—Registration	6,07,156	6,97,000	7,10,000
Total	3,34,19,594	3,11,00,000	3,34,19,594
XII.—Interest	1,18,163	1,32,000	1,33,000
Receipts by Civil Department—			
XVI.—Law and Justice—			
Courts of Law	8,81 016	8,75,000	8,78,000
Jails	9,27,642	9,00,000	9,59,000
XVII.—Police	4,48,634	2,53,000	2,44,000
XVIII.—Marine	9,65,408	5,90,000	9,12,000
XIX.—Education	5,95,123	5,70,000	5,71,000
XX.—Medical	1,46,848	1,50,000	1,51,000
XXI.—Scientific and other Minor Departments.	1,90,040	1,89,000	1,62,000
Total	41,60,711	38,27,000	38,77,000
Miscellaneous—			
XXII.—Receipts in aid of superannuation	1,26,979	65,000	56,000
XXIII.—Stationery and Printing	1,57,368	1,15,000	1,07,000
XXV.—Miscellaneous	8,36,024	8,03,000	7,96,000
Total	11,20,371	9,83,000	9,59,000
Railways—			
XXVI.—State Railways (gross earnings)	1,60,39,567	32,25,000	32,50,000
Irrigation—			
XXIX.—Major works (direct receipts)	16,02,710	16,35,000	14,50,000
XXX.—Minor works and navigation—			
By Public Works Department	8,17,934	7,85,000	8,15,000
„ Civil Department	1,17,692	1,18,000	1,17,000
Total	25,38,336	25,38,000	23,82,000
Buildings and Roads—			
XXXII.—Civil works—			
By Public Works Department	4,05 262	2,10,000	1,70,000
„ Civil Department		2,26,000	2,30,000
Total	4,05,262	4,36,000	4,00,000
Contributions	.....	.....	.....
Total	5,78,01,984	4,22,11,000	4,21,89,000
Grand Total	6,02,74,757	4,46,17,000	4,44,83,000

Expenditure.	Actuals, 1891-92.	Revised estimate, 1892-93.	Estimate, 1893-94.
	Rs.	Rs.	Rs.
Direct demand on the Revenues—			
1. Refunds and drawbacks	1,54,202	1,53,000	1,53,000
2. Assignments and compensations	1,66,139	1,80,000	1,61,000
3. Land Revenue	61,14,334	33,86,000	34,12,000
5. Salt	51,608	1,25,000	41,000
6. Stamps	3,38,834	4,37,000	4,61,000
7. Excise	1,63,416	1,70,000	1,79,000
8. Provincial Rates	4,34,288	4,37,000	3,86,000
9. Customs	5,18,724	5,30,000	5,52,000
10. Assessed Taxes	90,014	92,000	96,000
11. Forests	2,10,235	2,37,000	2,42,000
12. Registration	3,41,736	3,52,000	3,67,000
Total	65,86,519	60,84,000	60,57,000
13. Interest on ordinary debt	1,01,134	1,20,000	1,53 000
Post-office, Telegraph and Mint—			
15. Post office	4,498	4,000	3,000
Salaries and expenses of Civil Department—			
18. General Administration	16,16 331	16,25,000	15 86,000
19. Law and Justice { Courts of Law	84,82,775	85,10,000	85,28,000
19. Law and Justice { Jails	20,23,010	20,40,000	21,79,000
20. Police	59,61,810	56,89,000	56,80,000
21. Marine	9,42 251	8,01,000	10,37,000
22. Education	25,51,676	25,45,000	25,73,000
24. Medical	15,66,727	15,80,000	15,85,000
25. Political	34,505	37,000	29,000
26. Scientific and other Minor Departments	3,12,858	3,25,000	3,64,000
Total	2,34,90,843	2,32,12,000	2,35,64,000
Miscellaneous—			
29. Superannuation, &c.	15,99,525	16,90,000	17,50,000
30. Stationery and Printing	13,35,849	12,50,000	13,05,000
32. Miscellaneous	2,95,254	1,98,000	2,29,000
Total	32,30,628	31,38,000	32,84,000
Famine Relief and Insurance—			
33. Famine relief	.....	2,50,000	...
37. Construction of Railways	7,750	..	..
Railways (Revenue account)—			
38. State Railways { Working expenses	1,04,65,868	.....	...
38. State Railways { Interest on debt	36,98,508	..	...
40. Subsidized Companies—Land, &c.	1,338	24,000	...
41. Miscellaneous Railway Expenditure	76,164	.....	..
Total	1,42,41,898	24,000	...
Irrigation—			
42. Major works—			
Working expenses	13,54,171	14 30,000	13,98,000
Interest on debt	24,03,107	24,27,000	24,51,000
43. Minor works and Navigation—			
By Public Works Department	15,59,796	16,09,000	15,58,000
„ Civil Department	14,553	4,000	4,000
Total	53,31,627	54,70,000	54,11,000
Buildings and Roads—			
45. Civil Works—			
By Public Works Department	40,25,425	28,21,000	27,43,000
„ Civil Department		1,70,000	2,25,000
Total	40,25,425	29,91,000	29,68,000
Contributions	8,78,840	11,80,000	10,00,000
Total	5,78,90,162	4,24,73,000	4,24,40,000
Closing balance	23,75,595	21,44,000	20,43,000
Grand Total	6,02,74,757	4,46,17,000	4,44,83,000
Provincial surplus (+) or deficit (−)	(−)97,178	(−)2,32,000	(−)1,01,000

E. J. H.—Reg. No. 7210C—168—1.2.93.

No. 1344F, dated Calcutta, the 9th March 1893.

From—J. A Bourdillon, Esq., Offg. Secretary to the Government of Bengal, Financial Department,

To—The Secretary to the Government of India, Finance and Commerce Department.

With reference to the Finance and Commerce Department Resolution No. 686A., dated the 18th February 1893, I am directed to submit, for the information of the Government of India, a statement showing the revised estimates of Provincial Services for 1892-93, and the budget estimates for 1893-94, as now corrected, with reference to the latest information now available. The reasons for the corrections have been mentioned on the margin of the statement. It will be observed that the estimates for 1893-94, as now revised, show a closing balance of Rs. 22,51,000.

No. 1345F.

Copy, with a copy of the statement, forwarded to the Accountant-General, Bengal, for information and guidance.

By order of the Lieutenant-Governor of Bengal,

H. J. McINTOSH,

Under-Secretary to the Govt. of Bengal.

Calcutta,
The 9th March 1893.

RECEIPTS.	Revised estimate, 1892-93.	Estimate, 1893-94.
	Rs.	Rs.
Opening balance	23,53	23,02
Principal heads of Revenue—		
I.—Land Revenue { Proper	1,00,05	99,88
I.—Land Revenue { Adjustments	(a)—13,26	(g)—13,50
III.—Salt	90	90
IV.—Stamps	(b)1,16,25	1,17,75
V.—Excise	28,52	28,75
VI.—Provincial rates	45,40	45,61
VII.—Customs	50	56
VIII.—Assessed Taxes	21,75	22,00
IX.—Forests	4,00	3,87
X.—Registration	7,05	710
Total ...	3,11,16	3,12,92
XII.—Interest	1,32	1,82
Receipts by Civil Department—		
XVI.—Law and Justice { Courts of Law ...	8,70	8,76
XVI.—Law and Justice { Jails	9,20	9,59
XVII.—Police	2 26	2,19
XVIII.—Marine	9,05	9,12
XIX.—Education	5,70	5,71
XX.—Medical	1,50	1,51
XXI.—Scientific and other Minor Departments	1,89	1,02
Total ...	38,30	38,50
Miscellaneous—		
XXII.—Receipts in aid of superannuation ...	72	56
XXIII.—Stationery and Printing	1,15	1,07
XXV.—Miscellaneous	8,03	7,96
Total ...	9,90	9,59
Railways—		
Eastern Bengal State Railway system	33,00	33,50
Irrigation—		
XXIX.—Major works (direct receipts)	(c)10,35	(c)14,50
XXX.—Minor works and navigation—		
By Public Works Department	7,85	8,15
„ Civil Department	118	1,17
Total ...	25,38	23,82
Buildings and Roads—		
XXXII.—Civil works—		
By Public Works Department .	2,10	1,70
„ Civil Department	2,26	2,30
Total ...	4,36	4,00
Contributions	.....	.....
Total ...	4,23,42	4,24,15
GRAND TOTAL .	4,46,95	4,47,17

EXPENDITURE.	Revised estimate, 1892-93.	Estimate, 1893-94.
	Rs.	Rs.
Direct demand on the Revenues—		
1. Refunds and drawbacks	1,53	1,53
2. Assignments and compensations ..	1,60	1,61
3. Land Revenue	33,68	(h)34,25
5. Salt	1,25	41
6. Stamps	4 87	4,61
7. Excise	1,07	1,79
8. Provincial Rates	4,40	3,86
9. Customs	5,30	5,52
10. Assessed Taxes	92	96
11. Forests	2,23	2,41
12. Registration	3,57	3,67
Total ...	60,92	60,60
13. Interest on ordinary debt	1,30	1,38
Post-Office, Telegraph and Mint—		
16. Telegraphs	4	3
Salaries and expenses of Civil Department—		
18. General Administration ...	16,25	(k)15,92
19. Law and Justice { Courts of Law	85,35	85,28
19. Law and Justice { Jails	20,90	21,70
20. Police	57,84	(l)55,84
21. Marine	8,61	(m)10,47
22. Education	25,30	25,73
24. Medical	15,80	(n)15,89
25. Political	37	29
26. Scientific and other Minor Departments ...	3,35	3,64
Total	2,33,07	2,34,85
Miscellaneous—		
29. Superannuation, &c. . ..	16,00	17,50
30. Stationery and Printing	12,44	13,05
32. Miscellaneous	1,98	2,29
Total ...	31,36	32,84
Famine Relief and Insurance—		
33. Famine relief	3	...
Railways (Revenue account)—		
40. Subsidized Companies—Land, &c.	26	1
Total ...	26	1
Irrigation—		
42. Major Works—		
Working expenses	(d)14,00	13,98
Interest on debt	24,26	24,49
43. Minor Works and Navigation—		
By Public Works Department	(d)15,51	15,58
„ Civil Department	4	4
Total	53,81	54,09
Buildings and Roads—		
45. Civil Works—		
By Public Works Department	(e)28,44	(p)27,43
„ Civil Department	1,70	1,93
Total ...	30,14	29,36
Contributions	(f)12,50	(q)11,30
Total ...	4,23,93	4,24,66
Closing balance	23,02	22,51
GRAND TOTAL	4,46,95	4,47,17
Provincial surplus (+) or deficit (—) ...	(—)51	(—)51

(a.) Rs. 46,500 provide for Hidgelli Tidal Canal.
(b.) Adopted by Local Government with reference to actuals. The collections in March 1892 were unusually high.
(c.) Adopted by Public Works Department, Bengal.
(d.) Ditto ditto ditto.
(e.) Includes additional grants to the Public Works Department.
(f.) Original grant ... . Rs. 11,80
And for grants to Jalpaiguri, Burdwan, &c., ... „ 70
12,50
(g.) Rs. 21,000 provided for Interest on Hidgelli Tidal Canal.
(h.) Rs. 4,000 added for additional establishment in Sonthal Parganas.
(k.) Rs. 3,000 added for regrant of savings under Contract contingencies.
(l.) Rs. 3,71,000 provided for Lushai, instead of Rs. 4,46,000.
(m.) Rs. 10,000 provided for compensation to Captain Petley.
(n.) Rs. 4,000 added for remuneration to Civil Surgeons' clerks in connection with vaccination work.
(p.) As fixed by Financial Department, Bengal, and adopted by Public Works Department, Bengal.
(q.) Rs. 1,50,000 added for special grants.

C E G.—Reg. No. 8392C—20—21-3-93.

Statement showing the Bengal Provincial Services Estimate for 1893-94 *and the Revised Estimate for* 1892-93.

RECEIPTS.	Revised estimate for 1892-93 as reported to the Government of India, Finance and Commerce Department, in letter No. 1344F., dated 9th March 1893.	Revised estimate for 1892-93 as passed by the Government of India.	Estimate for 1893-94 as submitted by the Government of Bengal to the Government of India.	Estimate for 1893-94 as passed by the Government of India.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Opening balance	23,53	23,53	23,02	22,46
Principal heads of Revenue—				
I.—Land Revenue { Proper	1,00,05	1,00,05	99,88	99,88
I.—Land Revenue { Adjustments ...	—13,26	—13,26	—13,50	—13,50
III.—Salt	90	90	90	90
IV.—Stamps	1,16,25	1,16,63	1,17,75	1,17,75
V.—Excise	28,52	28,53	28,75	28,75
VI.—Provincial rates	45,40	45,40	45,61	45,61
VII.—Customs	50	50	56	56
VIII.—Assessed Taxes	21,75	21,56	22,00	21,65
IX.—Forests	4,00	3,75	3,87	3,87
X.—Registration	7,05	7,05	7,10	7,10
Total ...	3,11,16	3,11,09	3,12,92	3,12,57
XII.—Interest	1,32	1,32	1,82	1,82
Receipts by Civil Department—				
XVI.—Law and Justice { Courts of Law	8,70	8,70	8,76	8,76
XVI.—Law and Justice { Jails	9,20	9,20	9,39	9,59
XVII.—Police	2,36	2,26	2,19	2,19
XVIII.—Marine	9,05	9,05	9,12	9,12
XIX.—Education	5,70	5,70	5,71	5,71
XX.—Medical	1,59	1,59	1,51	1,51
XXI.—Scientific and other Minor Departments.	1,89	1,89	1,62	1,62
Total ...	38,30	38,30	38,50	38,50
Miscellaneous—				
XXII.—Receipts in aid of superannuation.	72	72	56	56
XXIII.—Stationery and Printing ...	1,15	1,15	1,07	1,07
XXV.—Miscellaneous	8,03	8,23	7,96	7,96
Total ...	9,90	10,10	9,59	9,59
Railways—				
Eastern Bengal State Railway system ...	33,00	32,12	33,50	32,00
Irrigation—				
XXIX.—Major works (direct receipts) ...	16,35	16,50	14,50	14,50
XXX.—Minor works and navigation— By Public Works Department...	7,85	7,85	8,15	8,15
„ Civil Department	1,18	1,18	1,17	1,17
Total ...	25,38	25,53	23,82	23,82
Buildings and Roads—				
XXXII.—Civil works— By Public Works Department...	2,10	2,10	1,70	1,70
„ Civil Department	2,26	2,26	2,30	2,30
Total ...	4,36	4,36	4,00	4,00
Contributions	.....	.....	.....	.....
Total ...	4,23,42	4,22,82	4,24,15	4,22,30
GRAND TOTAL ...	4,46,95	4,46,35	4,47,17	4,44,76

EXPENDITURE.	Revised estimate for 1892-93 as reported to the Government of India, Finance and Commerce Department, in letter No. 1344F., dated 9th March 1893.	Revised estimate for 1892-93 as passed by the Government of India.	Estimate for 1893-94 as submitted by the Government of Bengal to the Government of India.	Estimate for 1893-94 as passed by the Government of India.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Direct demand on the Revenues—				
1. Refunds and drawbacks	1,53	1,53	1,53	1,53
2. Assignments and compensations ...	1,80	1,80	1,61	1,61
3. Land Revenue	33,88	33,88	34,23	34,19
5. Salt	1,25	1,25	41	41
6. Stamps	4,57	4,57	4,61	4,61
7. Excise	1,67	1,67	1,79	1,79
8. Provincial Rates	4,40	4,40	3,86	3,86
9. Customs	5,30	5,30	5,52	5,52
10. Assessed Taxes	92	92	96	96
11. Forests	2,23	2,23	2,41	2,41
12. Registration	3,57	3,57	3,67	3,67
Total ...	60,92	60,92	60,60	60,56
13. Interest on ordinary debt	1,20	1,20	1,38	1,38
Post-Office, Telegraph and Mint—				
16. Telegraphs	4	4	3	3
Salaries and expenses of Civil Department—				
18. General Administration	16,25	16,25	15,92	16,92
19. Law and Justice { Courts of Law ...	85,35	85,35	85,28	85,28
19. Law and Justice { Jails	20,90	20,90	21,79	21,79
20. Police	57,84	57,84	55,84	55,39
21. Marine	8,61	8,61	10,47	10,37
22. Education	25,30	25,30	25,73	25,73
24. Medical...	15,80	16,00	15,89	15,85
25. Political	37	37	29	29
26. Scientific and other Minor Department	3,25	3,25	3,64	3,64
Total ...	2,33,67	2,33,87	2,34,85	2,35,46
Miscellaneous—				
29. Superannuation, &c.	16,90	16,90	17,50	17,50
30. Stationery and Printing	12,48	13,08	13,05	13,05
32. Miscellaneous	1,98	1,98	2,29	2,29
Total ...	31,36	31,96	32,84	32,84
Famine Relief and Insurance—				
33. Famine relief	3	3	.....	.....
Railways (Revenue account—				
40. Subsidized Companies—Land, &c., ...	26	26	1	1
Total ...	26	26	1	1
Irrigation—				
42. Major Works— Working expenses	14,00	14,00	13,98	13,98
Interest on debt	24,26	24,26	24,40	24,40
43. Minor Works and Navigation— By Public Works Department ...	15,51	15,60	15,58	15,58
„ Civil Department	4		4	4
Total ...	53,81	53,76	54,00	54,00
Buildings and Roads—				
45. Civil Works— By Public Works Department ...	28,44	29,35	27,43	27,43
„ Civil Department...	1,70		1,93	1,25
Total ...	30,14	29,35	29,36	29,68
Contributions	12,50	12,50	11,50	10,00
Total ...	4,23,95	4,23,89	4,24,66	4,24,04
Closing balance	22,02	22,46	22,51	20,72
GRAND TOTAL ...	4,46,95	4,46,35	4,47,17	4,44,76
Provincial surplus (+) or deficit(—) ...	(—)51	(—)95	(—)51	(—)1,74

The figures are in thousands.

C. E. G. & W. S:—Reg. No. 8735C—102—25-3-93.

BUDGET ESTIMATE OF REFUNDS AND DRAWBACKS, 1893-94.

[FILE F $\frac{1\text{-}2}{53}$ 1.]

No. 0472Bt., dated Calcutta, the 10th December 1892.

Memo. by—O. T. BARROW, Esq., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

GRANT 1.—REFUNDS AND DRAWBACKS.

HEADS AND ITEMS.	Actuals, 1891-92.	Sanctioned estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1892.			Increase compared with sanctioned estimate.	Decrease compared with sanctioned estimate.	Revised estimate based on actuals of first six months, 1892-93.	ESTIMATE OF 1893-94.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1891-92.	First six months of 1892-93.	Total.				Proposed by Local Officers.	Revised by Accountant-General.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
ABSTRACT OF EXPENDITURE												
Imperial.												
Revenue Refunds	5,61,229	4,93,000	2,73,412	2,00,311	4,73,723	37,000	....		4,98,164	5,30,000	[illegible]	
Drawbacks	2,185	1,000	455	1,752	2,207	1,000			1,800	2,000	[illegible]	
Total Imperial	5,63,414	4,94,000	2,73,867	2,02,063	4,75,930	38,000		4,94,000	4,99,964	5,32,000	[illegible]	
Provincial.												
Revenue Refunds	1,54,203	1,50,000	61,454	88,516	1,49,970	3,000	....	1,50,000	1,24,267	1,53,000	1,53,000	
GRAND TOTAL	7,17,617	6,44,000	3,35,321	2,90,579	6,25,900	41,000	...	6,44,000	6,24,231	6,85,000	[illegible]	

Details.

HEADS AND ITEMS.	Actuals, 1891-92.	Sanctioned estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1892.			ESTIMATE OF 1893-94.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1891-92.	First six months of 1892-93.	Total.	Proposed by Local Officers.	Revised by Accountant-General.		
DETAILS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
REVENUE REFUNDS, IMPERIAL.									
Imperial Heads.									
Opium	117	1,000	86	1,338	1,424		1,000	1,000	Based on actuals. The refunds under Customs in 1891-92 were abnormally high.
Salt	2,01,109	2,25,000	1,21,482	62,787	1,86,269	2,13,400	2,00,000	2,00,000	
Customs	2,32,007	1,60,000	1,05,377	80,845	1,86,222	1,[illegible]5,910	1,90,000	1,90,000	
Total Imperial Heads	4,33,233	3,86,000	2,28,945	1,44,970	3,73,915	3,89,360	3,91,000	3,91,000	
Divided Heads, Imperial Shares.									
Land Revenue	(a)64,209	32,500	15,063	15,662	30,725	60,739	78,000	[illegible]	Includes a provision of Rs. 60,000, which will have to be paid as mesne profits to the proprietors of estate No. 4,002, *Chur Madhubdia*, in Faridpur, which was resumed under the Diarah Act, but lately released under Civil Court decree. (a) Includes a special payment to the Maharaja of Dumraon, under orders of the Local Government, in repayment of Government revenue paid by him in the years 1870 to 1890 on account of a village in the Dumraon estate.
Stamps	33,062	32,000	13,242	19,678	32,920	29,339	(b)32,000	32,000	(b) Based on the average actuals of the past three years.
Excise	5,820	15,000	2,341	2,401	4,742	4,086	(c)6,000	6,000	(c) Ditto ditto.
Assessed Taxes	21,970	20,000	12,191	16,924	29,115	14,640	(d)21,000	21,000	(d) Ditto ditto.
Forest	1,230	500	1,134	98	1,232	.....	1,000	[illegible]	
Registration	1,105	2,000	496	578	1,074	....	1,000	[illegible]	
Total Divided Heads, Imperial Share	1,27,996	1,07,000	44,467	55,341	99,808	1,08,804	1,39,000	[illegible]	
Total Revenue Refunds, Imperial	5,61,229	4,93,000	2,73,412	2,00,311	4,73,723	4,98,164	5,30,000	[illegible]	

GRANT 1.—REFUNDS AND DRAWBACKS—*concluded.*

HEADS AND ITEMS.	Actuals, 1891-92.	Sanctioned estimate, 1892-93	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1892.			ESTIMATE, 1893-94.			EXPLANATORY REMARKS.
			Last six months of 1891-92.	First six months of 1892-93.	Total.	Proposed by Local Officers.	Revised by Accountant-General.		
DETAILS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
REVENUE REFUNDS, PROVINCIAL.									
Provincial Heads.									
Provincial Rates	7,048	13,000	2,054	3,383	5,437	.....	6,000	6,[illegible]	
Salt (other than customs and excise duty) ...	5	.....	4	.....	4	.....	.....	[illegible]	
Customs (other than export and import duty)	119	.....	53	2,478	2,531	.....	.....		Represents refund of duty on rice.
Total Provincial Heads ...	7,172	13,000	2,111	5,861	7,972	.....	6,000	[illegible]	
Divided Heads, Provincial Shares.									
Land Revenue	21,603	12,500	5,021	5,221	10,242	20,246	26,000	[illegible]	*Vide* remarks on page 3.
Stamps	99,183	97,000	39,721	59,035	98,756	88,019	90,000		
Excise	1,940	5,000	781	800	1,581	1,[illegible]	2,000	[illegible]	
Assessed Taxes	21,970	20,000	12,190	16,924	29,114	14,640	21,000	[illegible]	
Forest	1,230	500	1,154	98	1,252	.....	1,000	1,[illegible]	
Registration	1,105	2,000	496	577	1,073	..	1,000	[illegible]	
Total Divided Heads, Provincial Share ...	1,47,031	1,37,000	59,343	82,655	1,41,998	1,24,267	1,47,000	17,[illegible]	
Total Revenue Refunds, Provincial	1,54,203	1,50,000	61,454	88,516	1,49,970	1,24,267	1,53,000	23,[illegible]	
STAMPS.									
Compromised suits	44,995	42,000	18,335	27,871	46,206	43,940	44,000	[illegible]	
Retrial	5,243	4,000	1,138	3,254	4,392	2,711	3,000	[illegible]	
Spoilt stamp paper—									
Judicial stamps	16,473	22,000	6,455	11,297	17,752	23,714	24,000		
Non-judicial stamps ...	37,464	30,000	14,381	21,401	35,782	31,454	32,000	[illegible]	
Miscellaneous stamp refunds—									
Judicial stamps	23,784	24,000	10,894	13,882	24,776	13,071	23,000	[illegible]	
Non-judicial stamps ...	4,284	7,000	1,758	1,008	2,766	2,468	2,000	[illegible]	
Total Stamps ...	1,32,243	1,29,000	52,901	78,713	1,31,674	1,17,358	1,28,000	1,[illegible]	
PROVINCIAL RATES.									
Public Works Cess	7,025	13,000	2,031	3,383	5,414	.....	6,000	6,[illegible]	
Road Cess									
Ditto Management of Wards' Estates	23		23	.....	23				
Total Provincial Rates ...	7,048	13,000	2,054	3,383	5,437	.....	6,000	6,000	

H. P.—Reg. No. 5890C—158 - 20-12-92.

[FILE F $\frac{1\text{-E}}{53}$ 2.]

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 19TH DECEMBER 1892.

RESOLUTION No. 5002F.

READ—

Memorandum from the Accountant-General, Bengal, No. 0472Bt., dated the 10th December 1892, submitting the estimate of Refunds and Drawbacks for the year 1893-94.

THE Accountant-General's estimates for 1893-94 are compared in the following table with the actual charges of the past three years :—

	Actuals, 1889-90.	Actuals, 1890-91.	Actuals, 1891-92.	Average.	Estimate, 1893-94.
1	2	3	4	5	6
REFUNDS.	Rs.	Rs.	Rs.	Rs.	Rs.
Opium	660	8	117	262	1,000
Salt (Imperial)	2,36,130	2,09,385	2,01,109	2,15,561	2,00,000
„ (Provincial	.....	.....	5	2	.....
Customs (Imperial) ...	1,06,653	1,73,019	2,32,007	1,70,560	1,90,000
„ (Provincial) ...	736	137	119	331	.....
Land Revenue ...	46,282	53,655	86,412	62,116	1,04,000
Stamps	1,19,646	1,32,779	1,32,245	1,28,223	1,28,000
Excise	20,932	7,217	7,760	11,970	8,000
Assessed Taxes	33,240	49,062	43,940	42,081	42,000
Forest	181	672	2,460	1,104	2,000
Registration	2,530	2,026	2,210	2,255	2,000
Provincial rates	24,935	7,306	7,048	13,096	6,000
Total ...	5,91,085	6,35,266	7,15,432	6,47,561	6,83,000
Drawbacks	1,464	1,635	2,185	1,761	2,000
GRAND TOTAL ...	5,93,449	6,36,901	7,17,617	6,49,322	6,85,000

The variations under the different heads have been explained by the Accountant-General, and his figures are accepted.

ORDER—Ordered that a copy of the Resolution, with a copy of the estimate, be forwarded to the Accountant-General, Bengal, and to the Board of Revenue, for information.

By order of the Lieutenant-Governor of Bengal,

J. A. BOURDILLON,

Offg. Secretary to the Govt. of Bengal.

Nos. 5003-4F.

COPY forwarded to the

By order of the Lieutenant-Governor of Bengal,

H. J. McINTOSH,

Under-Secy. to the Govt. of Bengal.

CALCUTTA,
The 19th December 1892.

H. P.—Reg. No. 5891C—158—20-12-92

ESTIMATE OF ASSIGNMENTS AND COMPENSATIONS, 1893-94.

No. 0444Bt., dated Fort William, the 23rd November 1892.

Memo. by—R. E. HAMILTON, Esq., Offg. Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

GRANT 2.—ASSIGNMENTS AND COMPENSATIONS.

HEADS AND ITEMS.	Actuals, 1891-92.	Budget estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1892.			DIFFERENCE BETWEEN THE ESTIMATES OF 1892-93 AND 1893-94.		REVISED ESTIMATE, 1892-93.		ESTIMATE OF 1893-94.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1891-92.	First six months of 1892-93.	Total.	Increase.	Decrease.	Proposed by the Accountant-General.	Passed by Government.	Proposed by Local Officers.	Revised by Accountant-General.		
EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
IMPERIAL.													
Pensions in lieu of resumed lands ...	25,475	11,000	20,579	5,395	25,974	.....	.....			.....	11,000	11,000	*Vide* details.
Sayer compensations ...	39,512	39,000	17,228	25,745	42,973	.....	.....			38,295	39,000	39,000	
Salt and opium compensations	25,000	25,000	12,500	12,500	25,000	.....	.....			.....	25,000	25,000	
Miscellaneous	51,199	50,000	50,000	.....	50,000	.....	.....			.....	50,000	51,000	
Total Imperial ...	1,41,186	1,25,000	1,00,307	43,640	1,43,947	.....	.....	1,25,000	1,25,000	38,295	1,25,000	1,26,000	
PROVINCIAL.													
Malikana	1,66,128	1,60,000	92,310	1,00,319	1,92,629	1,000	.....	1,90,000	1,80,000	1,67,690	1,61,000	1,61,000	*Vide* details.
GRAND TOTAL ...	3,07,314	2,85,000	1,92,617	1,43,959	3,36,576	1,000	.....	3,15,000	3,05,000	2,05,985	2,86,000	2,87,000	
DETAILS.													
Pensions in lieu of resumed lands ...	25,475	11,000	20,579	5,395	25,974					.....	11,000	11,000	The actuals of 1891-92 include large arrear payment.
Sayer Compensations.													
Compensation to Kissen Persaud Surma *alias* Raja Baboo, on account of Jowar Narainganj, in the name of Lukhinaran Thackoor	8,363	7,000	703	6,320	7,086					6,760	7,000	7,000	The actuals of 1891-92 include arrear payments at Dacca.
Compensations not exceeding Rs. 5,000 per annum	31,149	32,000	16,402	19,425	35,887					31,535	32,000	32,000	
Total Sayer ...	39,512	39,000	17,228	25,745	42,973					38,295	39,000	39,000	
Salt Compensation.													
Convention between the Board of Customs, Salt and Opium, and the Administrator of Chandernagore, dated 5th July 1889	20,000	20,000	10,000	10,000	20,000					.....	20,000	20,000	
Opium Compensation.													
Compensation payable under Convention with the French Government, dated 10th July 1884	5,000	5,000	2,500	2,500	5,000					.....	5,000	5,000	
Total Salt and Opium Compensations ...	25,000	25,000	12,500	12,500	25,000					.....	25,000	25,000	
Total Compensations ...	64,512	64,000	29,728	38,245	67,973					38,295	64,000	64,000	
Miscellaneous.													
Compensation to Bhootan Government for resumption of Duars in Assam ...	50,000	50,000	50,000	.....	50,000					.....	50,000	50,000	
Miscellaneous	1,199	.....	.....	.....	.....					.....	.....	1,000	
Total Miscellaneous ...	51,199	50,000	50,000	.....	50,000					.....	50,000	51,000	
Total Imperial ...	1,41,186	1,25,000	1,00,307	43,640	1,43,947					38,295	1,25,000	1,26,000	
PROVINCIAL.													
Allowances to District and Village Officers.													
Malikana	1,66,128	1,60,000	92,310	1,00,319	1,92,629					1,67,690	1,61,000	1,61,000	The estimate has been framed with reference to the amount of malikana payable in 1893-94 as fixed by Government plus the amounts expected to be paid on account of arrears. The actuals of the first six months of the current year include arrear payments in the districts of Backergunge, Patna and Muzaffarpur.

C. E. G.—Reg. No. 5530C—165—6-12-92.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 5TH DECEMBER 1892.

RESOLUTION—No. 4711F.

READ—

Memorandum from the Accountant-General, Bengal, No. 0444Bt., dated the 23rd November 1892, submitting the estimate of Assignments and Compensations for the year 1893-94.

The following table compares the Accountant-General's Estimates for 1893-94 with the sanctioned estimates for 1892-93 and the actuals of the past five years:—

	Actuals, 1887-88.	Actuals, 1888-89.	Actuals, 1889-90.	Actuals, 1890-91.	Actuals, 1891-92.	Sanctioned estimate, 1892-93.	Revised estimate, 1892-93.	Accountant-General's estimate, 1893-94.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs,
Pensions in lieu of resumed lands	3,557	7,288	7,956	15,587	25,475	11,000	.....	11,000
Compensation to Kissen Persad Surma	5,860	5,554	.....	183	8,363	7,000	.....	7,000
Compensations not exceeding Rs. 5,000 per annum ...	28,997	32,180	38,480	30,288	31,149	32,000	.....	32,000
Salt Compensation	20,000	20,000	20,000	20,000	20,000	20,000	.....	20,000
Opium Compensation... ...	3,000	3,000	5,000	5,000	5,000	5,000	.....	5,000
Compensation to Bhootan Government	50,000	50,000	50,000	50,000	50,000	50,000	.....	50,000
Miscellaneous	916	300	4,113	1,432	1,199	.....	.....	.....
Total (Imperial) ...	1,12,330	1,18,322	1,25,549	1,22,490	1,41,186	1,25,000	1,25,000	1,25,000
Malikana (Provincial) ...	1,88,565	1,39,300	1,55,060	1,63,446	1,66,128	1,60,000	1,90,000	1,61,000
GRAND TOTAL ...	3,00,895	2,57,622	2,80,609	2,85,936	3,07,314	2,85,000	3,15,000	2,86,000

Under the head "Miscellaneous" no provision has been made since 1890-91. The actuals of 1890-91 and 1891-92, however, amounted to Rs. 1,432 and Rs. 1,199 respectively. In view of these actuals a sum of Rs. 1,000 will be entered in the estimate for 1893-94. The Accountant-General's Estimates under other Imperial heads, of which explanation has been furnished by him, are accepted.

The Accountant-General has placed the revised estimate for the current year under the head "Malikana" (the only Provincial head in this Budget) at Rs. 1,90,000, against Rs. 1,60,000 the sanctioned estimate. Considering that the actuals of the first six months amounting to Rs. 1,00,319 include arrear payments, and that half the average actuals of the past five years amount to Rs. 81,000, the Lieutenant-Governor hopes that a provision of Rs. 1,80,000 will be sufficient. The revised estimate will accordingly be reduced to that amount. The Accountant-General's Estimate of Rs. 1,61,000 under this head for 1893-94 will be retained.

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimate, be forwarded to the Accountant-General, Bengal, to the Board of Revenue, and to the Revenue and Political Departments of this Government, for information.

By order of the Lieutenant-Governor of Bengal,

J. A. BOURDILLON,

Offg. Secretary to the Government of Bengal.

Nos. 4712-15F.

COPY forwarded to the

By order of the Lieutenant-Governor of Bengal,

H. J. McINTOSH,

Under-Secy. to the Govt. of Bengal.

CALCUTTA,
The 5th December 1892.

C. E. G.—Reg. No. 5521C—165—6-12-92.

LAND REVENUE BUDGET ESTIMATE FOR 1893-94.

[FILE F $\frac{1\text{-E}}{20}$ 1.]

No. 0492Bt., dated Calcutta, the 31st December 1892.

Memo. by—O. T. BARROW, Esq., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

LAND REVENUE.

HEADS AND ITEMS.	Actuals, 1891-92.	Sanctioned estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1892.			Increase compared with sanctioned estimate	Decrease compared with sanctioned estimate.	Revised estimate, based on actuals of first six months of 1892-93.	ESTIMATE OF 1893-94.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1891-92	First six months of 1892-93.	Total.				Proposed by Local Officers.	Revised by Accountant-General.		
EXTRACT OF RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Shared.												
Ordinary revenue ...	3,77,26,436	3,75,15,000	2,50,59,028	1,17,69,913	3,68,28,941	.....	4,000		3,75,11,894	3,75,11,000	3,75,11,000	Based on the fixed annual demand as advised by the Board of Revenue, less Rs. 60,000 on account of probable remissions in the year, *plus* Rs. 14,000 on account of collections in the Chittagong Hill Tracts, which are not under the control of the Board.
Sale of Government estates	2,644	10,000	1,241	536	1,777	.....	5,000		6,000	5,000	5,000	Based on actuals.
Sale proceeds of waste lands and redemption of land tax	a1,04,094	25,000	13,812	20,865	34,677	.....	.....		23,000	25,000	24,000	Based on actuals.
Assessment of alienated lands less quit-rents ...	74,193	78,000	49,725	22,294	72,019	.....	4,000		74,000	74,000	74,000 (b)	a Includes Rs. 80,547 on account of sale of leases at auction in Sunderbuns under the new Waste Land Lease Rules.
Rent, &c., of fisheries ...	917	1,000	564	280	844	.....	.....		532	1,000	1,000	Based on actuals.
Miscellaneous	3,02,500	2,95,000	1,99,790	1,09,762	3,09,552	15,000	.....		2,79,068	3,10,000	3,10,000	
Total shared ...	3,82,10,894	3,79,26,000	2,53,24,160	1,19,23,650	3,72,47,810	15,000	13,000		3,78,93,894	3,79,26,000	3,79,26,000	
Imperial share (three-fourths)	2,72,77,182	2,98,14,000				70,000	.....			2,98,84,000	2,98,84,000	
Provincial share (one-fourth)	1,09,33,512	81,16,000				... ..	68,000			80,42,000	80,42,000	
Percentage on collections from Government estates (entirely Provincial) ..	4,68,873	4,71,000	3,53,360	1,32,787	4,86,186	36,000	.....		5,07,179	5,07,000	5,07,000	As advised in Government of Bengal, Financial Department, endorsement No. 463BF, dated the 1st December 1892, *plus* Rs. 19,000 on account of collections in Sonthal Parganas.
Total Provincial ...	1,14,02,385	85,81,000				36,000	68,000			85,49,000	85,49,000	
Total ...	3,96,79,567	3,83,95,000				1,06,000	68,000	3,85,00,000	3,84,01,073	3,84,33,000	3,84,23,000	The actuals of the 12 months ended October 1892 aggregate Rs. 3,85,67,000.

Land Revenue.

Heads and Items.	Actuals, 1891-92.	Sanctioned estimate, 1892-93.	Actuals of 12 months ending 30th September 1892.			Revised estimate, 1892-93.	Estimate of 1893-94.		Passed by Government.	Explanatory Remarks.
			Last six months of 1891-92.	First six months of 1892-93.	Total.		Proposed by Local of Officers.	Revised by Accountant-General.		
Details.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Ordinary Revenue.										
Fixed collections	3,45,22,716	3,47,81,000	2,29,41,702	1,08,72,822	3,38,14,524		3,42,80,073	3,47,80,000	3,47,80,000	
Collections from Government estates	36,35,225	31,67,000	24,63,175	10,03,687	34,66,862		32,00,400	32,00,000	32,00,000	
Less 12 per cent. on collections, *&c.*; wholly provincial ...	4,68,873	4,71,000	3,53,399	1,32,787	4,86,186		5,07,179	5,07,000	5,07,000	
	31,66,352	26,96,000	21,09,776	8,70,900	29,80,676		26,93,221	26,93,000	26,93,000	
Recovery of Cesses.										
Road and Public Works cess on all raiyatwari tracts and Government estates settled raiyatwari .. ... (Rs. 1,00,307)										
Road and Public Works cess on all raiyatwari tracts and Government estates settled otherwise ... . (50,566)										
Total ... 1,50,873										
Deduct—Amount transferred to 3, Land Revenue—Management of Government estates, in reduction of Road and Public Works cess expenditure 1,50,873										
Total										
Quit-rents of Tributary States	37,368	38,000	7,550	26,191	33,741		38,000	38,000	38,000	
Total Ordinary Revenue ...	3,77,26,436	3,75,15,000	2,50,59,028	1,17,69,913	3,68,28,941		3,75,11,294	3,75,11,000	3,75,11,000	
Miscellaneous.										
Record-room receipts	3,185	3,000	1,045	1,297	2,342		1,676	2,000	2,000	
Land Registration fees	2,287	2,000	1,300	1,313	2,613		2,557	2,000	2,000	
Malikhana revenue	1,19,021	1,19,000	75,514	42,853	1,18,367		1,19,000	1,19,000	1,19,000	
Miscellaneous receipts	1,78,007	1,71,000	1,31,931	54,299	1,86,230		1,55,815	1,87,000	1,87,000	
Total Miscellaneous ...	3,02,500	2,95,000	1,90,790	1,09,762	3,00,552		2,79,068	3,10,000	3,10,000	

Bengal.

Memorandum showing how the Provincial Share of Land Revenue has been calculated.

	Actuals, 1891-92.	Revised estimate 1892-93.	Budget estimate, 1893-94.
	Rs. A. P.	Rs.	Rs.
Provincial proportion—One fourth—			
Gross Land Revenue	3,86,79,567 3 1	3,85,00,000	3,84,33,000
Deduct Land Revenue wholly Provincial	4,68,873 11 7	4,71,000	5,07,000
Land Revenue divisable	3,82,10,694 7 6	3,80,29,000	3,79,26,000
Above divided proportionally—			
Imperial	2,86,58,020 13 8	2,85,22,000	2,84,45,000
Provincial	95,52,673 9 10	95,07,000	94,81,000

Land Revenue.

	Actuals, 1891-92.	Revised estimate, 1892-93.	Budget estimate, 1893-94.
Transfers.	Rs. A P.	Rs.	Rs.
Provincial to Imperial—			
Fixed contribution under the new Provincial contract (Financial Department No. 390, dated 26th January 1888, No. 2381, dated 11th May 1887, and No 1146, dated 17th March 1892)	6,90,000 0 0	14,39,000	14,39,000
Interest on Hidgelee Canal Loan (*vide* Financial Department No. 3753, dated 22nd February 1889), as follows:—			
Rs. Rs.			
Interest on the payments during 1889-90 49,414			
Ditto ditto 1890-91 1,52,884			
Total ... 2,02,298 at Rs. 4 per cent. 8,092			
Ditto ditto 1891-92 2,34,918 „ 2 „ 4,698			
	12,790 0 0	.....	.....
For Forest survey charges (Financial Department No. 703, dated 6th February 1889)	2,900 0 0	.....	.....
On account of rewards out of criminal fines in Excise and Stamp cases (Financial Department No. 5783, dated 11th December 1890)	40,100 0 0	.....	.....
For duty realized from probates and letters of administration (Financial Department No. 2353, dated 10th May 1889)	63,444 0 0	.....	.....
For duty on rum exported to Assam during 1891-92 Chief Commissioner's No. 660, dated 14th February 1892	5,276 0 0	.....	.....
	8,14,510 0 0	14,39,000	14,39,000
Imperial to Provincial—			
For transfers of Imperial Building to Local (Financial Department No. 3177, dated 2nd August 1892)	.....	8,000	.....
For conservation of ancient monuments (Financial Department No. 3118, dated 13th June 1887)	1,000 0 0	.....	.....
For Hidgelee Tidal Canal (Financial Department No. 1410, dated 25th March 1890)	2,34,918 0 0	68,000	.....
For political charges provincialized (Financial Department No. 2446, dated 9th May 1888)	21,000 0 0	.....	.....
For interest on loss by exchange on Capital Account of Provincial State Railway (Financial Department No. 1345, dated 19th March 1889) ...	93,000 0 0	.....	.....
For two Custom House Appraisers	7,620 0 0	.....	.....
For cost of additional establishment to carry out the provisions of the Petroleum Act II of 1888	4,000 0 0	.....	.....
For provincialization of Eastern Bengal Railway Police	41,000 0 0	.....	.....
For moiety charge of the Special Branch of the Police Department ...	5,592 0 0	.....	.....
For the up-keep of the steamer *Rhotas*	8,500 0 0	.....	.....
For the new method of testing by distillation the strength of imported spirits for assessment of duty	2,500 0 0	.....	.....
For assignment for the Calcutta Police	2,00,000 0 0	.....	.....
For net loss of revenue in 1890-91 and 1891-92, in connection with the lands pertaining to the Burrakur Iron Works, leased to the Bengal Steel Company, Limited	11,582 1 9	.....	.....
For assignment to defray a portion of the cost of traverse survey of Wards' estates in Bengal	34,280 0 0	.....	.....
For cost of the over charge to Provincial Revenues on account of Duars survey in the three years from 1888-89 to 1890-91	25,046 8 0	.....	.....
For half of the excess over Rs. 2,90,000 of survey and settlement charges ...	2,27,292 4 2	.....	.....
For South Lushai Hills net charges, as per report to Government of India—			
Rs.			
In 1890-91 5,92,045			
In 1891-92 6,33,393			
Total .. 12,25,438			
Rs.			
A moiety of this sum 6,12,719			
Add moiety of further adjustment made since May 1892 ... 190			
	6,12,909 0 0	.....	.....
For half of the amount of honorarium to Mr. Kilby for salt scales ...	.....	38,000	.....
For Inter-Provincial adjustment	71,066 0 0	.....	.....
For net earnings of the Bengal North-Western Railway Company for the half-year ending December 1891, paid during 1891-92, being third half-year charged in 1891-92	5,94,043 0 0	.....	...
	21,95,348 13 11	1,14,000	.....
Net Transfers ...	+13,80,838 13 11	—13,25,000	—14,39,000
Corrected distribution—			
Imperial	2,72,77,181 15 9	2,98,47,000	2,98,84,000
Provincial	1,09,33,512 7 9	81,82,000	80,42,000
Land Revenue not included in the Division—Provincial	4,68,872 11 7	4,71,000	5,07,000
Total Land Revenue ...	3,86,79,567 3 1	3,85,00,000	3,84,33,000
Imperial	2,72,77,181 15 9	2,98,47,000	2,98,84,000
Provincial	1,14,02,385 3 4	86,53,000	85,49,000

NOTE—Pending the sanction of the Government of India, Department of Finance and Commerce, the additions to the Provincial share of Land Revenue of Rs. 10,000, Rs 11,468 and Rs. 2 543, communicated in Government of Bengal, Nos. 4513, 3042, and 4913, dated 28th November, 20th August and 15th December 1892, respectively, have not been made, *vide* this office letters Nos. 345B, dated 18th October 1892, and 267Bt, dated 31st December 1892.

GRANT 3.—LAND REVENUE.

HEAD AND ITEMS.	Actuals, 1891-92.	Sanctioned estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Increase compared with sanctioned estimate.	Decrease compared with sanctioned estimate.	Revised estimate, based on actuals of first six months, 1892-93.	Estimate of 1893-94. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
Expenditure.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
IMPERIAL.												
Survey and Settlement ...	...	10,51,000	...	2,67,799	2,67,799	3,76,000	...	10,51,000	14,26,889	14,27,000	14,27,0[illegible]	The estimates as proposed in letter No. 1118A, dated 21st December 1892, from the Secretary, Board of Revenue, Lower Provinces, to the address of the Secretary, Government of Bengal, Revenue Department, have been reproduced.
PROVINCIAL.												
Survey and Settlement *	7,44,584	...	5,90,513	...	5,90,513	...	...	...	...	...		
Charges of District Administration	29,14,875	29,14,000	15,09,001	15,33,704	30,42,705	29,000	...		13,91,894	29,43,000	[illegible]	*Vide* details.
Management of Government estates ...	3,72,822	3,70,000	2,11,683	1,46,041	3,57,724	31,000	..	33,63,000	3,94,652	4,01,000	[illegible]	*Vide* remarks on page 21.
Land Records and Agriculture	82,063	79,000	44,837	40,232	85,069	...	4,000		68,265	75,000	75,000	Decrease due chiefly to the provision for the salary of a lower paid officer as Director of Agriculture.
Total ...	41,14,334	44,14,000	23,56,063	19,87,776	43,43,839	4,36,000	4,000	44,14,000	32,81,700	48,46,000		

HEADS.	Actuals, 1891-92.	Sanctioned estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Estimate of 1893-94. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
Expenditure.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CHARGES OF DISTRICT ADMINISTRATION.									
GENERAL ESTABLISHMENT.									
NUMBERS. 1892-93. 1893-94. *Salaries.*									
Collectors and Magistrates—									
14 15 1st grade (2,250)	8,55,305	3,63,880	4,42,807	4,07,490	8,50,297		3,88,800	[illegible]	
16 14 2nd ,, (1,800)		3,31,776					2,90,304	[illegible]	
7 7 3rd ,, (1,500)		1,20,960					1,20,960	[illegible]	
Joint-Magistrates and Deputy Collectors—									
23 22 1st grade (900) ...	2,21,469	2,38,464	1,13,677	97,411	2,10,768		2,28,096	[illegible]	
11 12 2nd ,, (700)		86,704					96,768	[illegible]	
Assistant Magistrates and Collectors—									
34 41 1st class (450 to 500) ...	99,805	1,90,080	54,777	47,304	1,02,081		2,26,944	[illegible]	
9 3 2nd class (400) ..		41,472					9,216	[illegible]	
13 11 Statutory Civilians Deputy Commissioners—	53,530	51,600	25,638	27,836	53,474		66,816	66,816	
2 2 1st grade (1,833-5-4)	1,68,567	44,000	85,275	87,911	1,73,186		44,000	44,000	
3 3 2nd grade (1,666-10-8) ...		58,400					59,200	59,200	
3 3 3rd grade (1,333-5-4)		46,720					46,720	46,720	
Assistant Commissioners—									
3 ... 1st grade (800) ...	23,383	28,800	15,199	5,700	20,899		9,000	9,000	Estimated with reference to the existing scale.
.. 1 2nd ,, (750) ..		....							
.. ... 3rd ,, ( ) ..		.. ..							
Deputy Collectors and Deputy Magistrates (Uncovenanted)—									
7 7 1st grade (800) ...	11,38,092	67,200	5,59,230	5,88,192	11,47,422		67,200	67,200	
9 9 2nd ,, (700) ...		75,600					75,600	75,600	
19 19 3rd ,, (600) ...		1,36,800					1,36,800	1,36,800	
39 39 4th ,, (500) ..		2,34,000					2,34,000	2,34,000	
64 64 5th ,, (400) ..		3,07,200					3,07,200	3,07,200	
58 58 6th ,, (300) ...		2,08,800					2,08,800	2,08,800	
37 37 7th ,, (250) ..		1,11,000					1,11,000	1,11,000	
1 .. Sub-Assistant Commissioners (Singbhum) ...	750	2,400	676	1,150	1,826		.....		
Probationer Deputy Magistrates and Deputy Collectors ...	423	.....	423	2,630	3,053		12,000	12,000	
Local allowances	.....	5,700	.....	.....	.....		5,700	5,700	
	.....	27,52,556	.....	.....	.....		27,45,124	27,[illegible]	
Deduct—Probable savings ...	.....	2,02,556	.....	.....	.....		1,79,124	1,[illegible]	
Total Salaries ...	25,61,324	25,50,000	12,97,402	12,65,234	25,62,636		25,66,000	25,[illegible]	
Deduct—Moiety of salaries of officers transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" ..	12,80,662	12,75,000	6,48,701	6,32,812	12,81,513		12,83,000	12,8[illegible]	
Total Salaries—Land Revenue Share	12,80,662	12,75,000	6,48,701	6,32,812	12,81,513		12,83,000	[illegible]	

GRANT 3.—LAND REVENUE—*continued.*

Numbers 1892-93.	Numbers 1893-94.	Heads and Items.	Actuals, 1891-92.	Sanctioned estimate, 1892-93.	Actuals of 12 Months ending 30th September 1892. Last six months of 1891-92	First six months of 1892-93.	Total.	Estimate of 1893-94. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		Expenditure—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		CHARGES OF DISTRICT ADMINISTRATION—*continued.*									
		GENERAL ESTABLISHMENT—*continued.*									
		Establishment.									
		Chief Office Establishment—									
1,198	1,198	Clerks on Rs. 200 and over / Clerks on less than Rs. 200 ...	5,51,230	5,63,480	2,76,422	(a) 3,22,633	5,99,055	5,64,136	5,64,136	5,64,136	(a) NOTE.—The actuals of the first six months included the salaries of September 1892, paid in advance in that month. Increase of 17, viz., 11 in Palamau, 2 in 24-Parganas, 1 in Faridpur, 1 in Maimansingh, 1 in Calcutta, and 1 in Gaya, against a decrease of 12, viz., 4 in Balasore, 3 in Chittagong Hill Tracts, 3, in Lohardagga, 2 in Rangpur, and 1 in Midnapore.
501	509	Peons, duftries, and servants ...	36,753	33,630	18,431	22,399	40,830	34,218	34,218	34,218	Increase of 9 in Palamau against a decrease of 1 in Lohardagga.
		Deputy Collectors' and Deputy Magistrates' Establishment—									
1,063	1,077	Clerks on less than Rs. 200 ...	3,30,972	3,47,048	1,67,908	1,84,823	3,52,731	3,47,262	3,47,262	3,47,262	Estimate verified with the existing sanctioned scale.
600	597	Peons, duftries, and servants ..	37,017	38,376	19,183	19,947	39,130	38,316	38,316	38,316	
		Establishment not divisible	.....	240	.....	.....	.....	.....	.....	.....	
22	23	Boat establishment ..	.....	945	.....	.....	.....	945	1,041	1,041	Increase of one sanctioned in Bengal Government letter No. 1865F., dated the 2nd May 1892.
		Temporary establishment ..	6,621	6,987	3,514	5,909	9,223	4,653	4,653	4,653	Estimate of local officers based on requirements, reproduced.
		Total Establishment	9,62,593	9,90,700	4,85,258	5,55,711	10,40,969	9,89,530	9,89,626	9,89,626	
		Deduct—Probable savings ...	.....	25,000	.....	.....	.....	.....	16,837	16,837	
				9,65,700					9,72,789	9,72,789	
		Deduct—Moiety of establishment charges of Deputy Collectors and Magistrates transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts"	1,83,856	1,92,700	93,407	1,02,385	1,95,792	1,92,789	1,92,789	1,92,789	
		Total Establishment—Land Revenue Share	7,78,737	7,73,000	3,91,851	4,53,326	8,45,177	7,96,741	7,80,000	7,80,000	
		Allowances.									
		Travelling allowance of officers	1,23,019	1,24,000	79,113	50,449	1,29,562	1,29,075	1,28,000	1,2[illegible]0	Increased with reference to actuals.
		Travelling allowance of establishment	18,798	20,500	9,685	7,769	17,454	27,875	18,988	18,[illegible]	Reduced ditto ditto.
		House allowance	7,937	7,000	3,705	3,173	6,878	9,160	9,160	9,16[illegible]	Increased provision for house allowance of Deputy Collectors of Hooghly, Noakhally, Tippera, Backergunge, Mymensingh and Rangpur.
		Local ditto	(b) 100	500	100	.....	100	432	432	432	Represents local allowance to the clerks and muharrirs in Jalpaiguri, which is adjusted under "establishment."
		Total Allowances ...	1,48,949	1,51,000	92,603	61,391	1,53,994	1,66,542	1,56,580	1,56,[illegible]	(b) The actuals represents local allowance of the officer in charge of Sangu sub-division in Chittagong for January 1892, provided for in the budget under "Salaries."
		Deduct—Moiety of travelling and house allowances of officers transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts	65,868	65,000	41,409	26,811	68,220	69,117	68,580	65,58[illegible]	
		Total allowances—Land Revenue Share	83,081	86,000	51,192	34,580	85,774	97,425	88,000	88,000	

GRANT 3.—LAND REVENUE—*continued.*

HEADS AND ITEMS.	Actuals, 1891-92.	Sanctioned estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Estimate of 1892-93. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
Expenditure—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CHARGES OF DISTRICT ADMINISTRATION—*continued.*									
GENERAL ESTABLISHMENTS—*continued.*									
Supplies and Services.									
Compensation for lands taken for public purposes	6,499	3,000				2,000	4,000	4,000	Increased with reference to actuals.
Purchase of elephants	2,000	.....				...	...	...	
Feed and keep of elephants ...	674	3,000				8,374	8,400	8,400	The provision includes Rs. 7,200 for feed and keep of elephants in Julpaiguri, the charges on account of which have been adjusted in the accounts under "19A—Law and Justice," but will be written back to debit of this head.
Petty construction and repairs	14,825	.....				.....	C	....	
Value of mathematical stores ...	.....	.....				200	200	200	
Ditto Mint stores	.....	200				.....	.....	.....	
Charges for remittance of treasure	6,188	.....					C	.....	The provision for the items marked C are included in the contract contingent grant.
Charges for conducting law suits ...	15,544	.....				3,466	C	.....	
Diet and travelling to witnesses	...	400				400	400	400	
Process-serving charges	10,028	7,000				4,493	10,000	10,000	Increased with reference to actuals.
Purchase of tents	25,027	17,206				.....	16,000	16,000	Represents part of the amount of Rs. 25,248, which will probably be effected as savings in 1892-93 in the triennial grant for the purchase of tents sanctioned in Government Resolution, dated the 9th January 1891, *vide* Bengal Government letter No. 5007F., dated the 22nd December 1892. The anticipated savings being thus provided for :— 16—General Administration ... Rs. 1,560; 19—A-Law and Justice, Courts of Law ... . 7,688; 3—Land Revenue ... ... 16,000; Total ... 25,248
Total Supplies and Services ...	77,835	35,806					39,000	39,000	
Contingencies.									
Remuneration to copyists ...	47,807	42,804				44,568	46,768	46,768	Increased with reference to actuals.
Rents, rates, and taxes	34,485	28,000				26,924	27,000	27,000	The actuals of 1891-92 include arrear payments.
Postage charges	37,063	.....					C	C	
Telegram charges	5,495	.....					C	C	
Purchase of furniture	14,204	1,84,000					C	C	
Repair of furniture	...						C	C	
Repair of tents	1,542	.....					(a) 1,83,000	(a) 1,83,000	Contract contingent allotment sanctioned in Bengal Government Resolution, dated the 14th July 1891 ... Rs. 1,84,400; Deduct charges on account of country stationery provided for separately under "30—Stationery and Printing" 14,000; 1,70,400
Tour charges	9,910						C	C	
Section-writing	.....						.....	.....	
Hot and cold weather charges ...	16,313						C	C	
Purchase of books and publications	31	300				362	362	362	
Subscription of newspapers ...	209						C	C	
Office expenses and miscellaneous	60,240								
Re-grant of savings	.....	11,000				13,564	3,670	3,670	*Add*— Khalari rent in Midnapore and Balasore .. Rs. 9,361; Pulbundi allowance in Murshidabad ... 3,173; 12,534; For rounding 57; 12,591; 1,83,000
Total Contingencies ...	2,27,119	2,66,194	.....	.....	.....		2,61,000	2,61,000	
Total Supplies and Services and Contingencies	3,04,954	3,02,000	1,72,657	1,46,486	3,19,143	1,03,369	3,00,000	3,00,000	
SUB-DIVISIONAL ESTABLISHMENTS.									
NUMBERS. 1892-93. / 1893-94.									
Salaries.									
77 / 77 — Sub-Deputy Magistrates and Collectors ...	1,40,882	1,47,900	72,184	73,367	1,45,551	.....	1,50,420	1,50,420	Increased provision has been made for allowances for seven probationers at Rs. 30 per month.
Establishment.									
72 / 72 — Kanungoes ...	46,963	40,200	23,557	27,118	50,675	40,200	40,200	40,200	Estimate verified with the sanctioned scale.
76 / 167 — Surveyors ...									
Chainmen and measurers ...	14,521	24,420	7,101	7,734	14,835	24,420	24,420	24,420	Decrease of nine men in the Presidency Division, but their pay has been provided for under temporary establishment.
Clerks and servants	348		300	332	632				
	61,832	73,620	30,958	35,184	66,142	73,620	73,620	73,620	
	2,02,714	2,21,520	1,03,142	1,08,551	2,11,693	73,620	2,24,040	2,24,040	
Deduct—Probable savings ...		6,900					10,040	10,040	
		2,14,620					2,14,000	2,14,000	
Deduct—Moiety of salaries and establishment transferred to "19A—Law and Justice—Courts of Law—Criminal Courts"	.....	1,07,310	51,571	54,275	1,05,846	36,810	1,07,000	1,07,000	
Total Establishment ...	1,01,357	1,07,310	51,571	54,276	1,05,847	36,810	1,07,000	1,07,000	

GRANT 3.—LAND REVENUE—*continued.*

HEADS AND ITEMS.	Actuals, 1891-92.	Sanctioned estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	ESTIMATE OF 1893-94. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
Expenditure—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CHARGES OF DISTRICT ADMINISTRATION—*continued.*									
SUB-DIVISIONAL ESTABLISHMENTS—*concluded.*									
Allowances.									
Travelling allowances of officers	14,228	7,500	6,264	6,918	15,182	4,845	1,500	15,000	Increased with reference to actuals.
Travelling allowances of establishment	9,690	3,500	5,128	6,610	12,738	2,662	11,000	11,000	
Total Allowances ...	23,918	11,000	11,392	15,528	26,920	7,507	26,000	26,000	
Deduct—Moiety of Travelling allowance of Officers and Establishment transferred to "19A.—Law and Justice—Courts of Law—Criminal Courts"	11,959	.....	5,696	7,764	13,460	.....	13,000	13,000	
	11,959	...	5,696	7,764	13,460	.....	13,000	13,000	
Total Sub-divisional Establishment—Land Revenue Share	1,13,310	1,18,310	57,207	62,040	1,19,307	44,317	1,20,000	1,20,000	
PARTITION ESTABLISHMENT.									
NUMBERS. 1892-93. 1893-94.									
Salaries.									
8 8 Deputy Collector's	15,814	23,280	7,316	9,456	16,772	23,280	23,280	23,280	
Establishment.									
33 49 Clerks	18,732	11,870	8,955	11,134	20,090	12,846	12,846	12,846	Increased provision to meet additional charges in Nadia.
25 25 Servants	4,120	1,558	1,150	1,109	2,259	1,450	1,450	1,450	
Measuring establishment	47,769	51,940	24,339	29,996	54,335	48,552	48,552	48,552	
Total Establishment	70,621	65,168	34,505	42,239	76,744	62,848	62,848	62,848	
Allowances.									
Travelling allowance of officers	3,735	3,558	1,940	1,808	3,748	3,406	3,406	3,406	
Travelling allowance of establishment		2,826				2,053	2,053	2,053	
Total Allowances ..	3,735	6,384	1,940	1,808	3,748	5,459	5,459	5,459	
Contingencies.									
Office expenses and miscellaneous	10,598	5,168	6,140	9,433	15,573	5,927	10,413	10,413	Increased with reference to actuals.
Total Partition Establishment	1,00,768	1,00,000	40,901	63,936	1,13,837	97,514	1,02,000	1,02,000	
PROCESS-SERVING ESTABLISHMENT.									
NUMBERS. 1892-93. 1893-94.									
Establishment.									
135 130 Naziras	46,717	45,358	22,289	27,714	50,003	46,056	46,056	46,056	Increase due to the appointment of six additional Naziras, *viz.*, two in Bhagalpur, three in Shahabad, and one in Palamau against a decrease of one in Hooghly and one in Lohardaga.
1,324 1,315 Peons	1,00,282	1,00,864	50,519	58,191	1,08,710	1,00,020	1,00,000	1,00,000	NOTE—No alteration has been made in the provision for process-serving establishment in consequence of the orders contained in Bengal Government order No. 3901, dated 25th October 1892, pending the submission, if necessary, of proposals to Government regarding the future classification of these charges, *vide* note against the same head in the estimate for "Law and Justice, Criminal Courts."
Extra peons ..	42,277	43,758	23,263	23,399	46,662	47,989	47,944	47,944	
Total Establishment	1,89,276	1,90,000	96,091	1,09,304	2,05,395	1,94,064	1,94,000	1,94,000	
Allowances.									
Travelling charges	1,948	2,000	1,224	1,336	2,560	5,071	5,000	5,000	
Total Process-serving Establishment	1,91,224	1,92,000	97,315	1,10,640	2,07,955	1,99,135	1,99,000	1,99,000	Provision has been made for increased number of processes. The actual expenditure for the 12 months ended October 1892 amounts to Rs. 1,07,036.

GRANT 3.—LAND REVENUE—*continued.*

Numbers 1892-93	Numbers 1893-94	Heads and Items.	Actuals, 1891-92.	Sanctioned estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Estimate of 1893-94. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		Expenditure—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		CHARGES OF DISTRICT ADMINISTRATION—*contd.*									
		RECORD-ROOM (OR COPY-MAKING) ESTABLISHMENT.									
		Establishment	11,051	15,600	10,588	7,331	17,919	.....	16,000	16,000	Based on actuals.
		Contingencies	3,780								
		Total Record Room Establishment	14,831	15,600	10,588	7,331	17,919	.....	16,000	16,000	
		SURVEY OF WASTE LAND.									
		Salaries.									
1	1	Sub-Deputy Collector	1,650	1,800	750	750	1,500	1,800	1,800	1,800	
		Establishment.									
3	3	Clerks	1,440	1,440	840	720	1,560	1,440	1,440	1,440	
4	4	Servants	191	384	111	96	207	384	384	384	
		Field establishment	4,581	3,815	2,623	2,271	4,894	3,530	4,530	4,530	
		Establishment for writing jamabandi papers ...	.....	.....	.....	.....	.....	.....	.....	.....	
		Total Establishment	6,212	5,639	3,574	3,087	6,661	5,354	6,354	6,354	The expenditure under this sub-head appears in Julpaiguri only.
		Allowances.									
		Travelling allowances of officers	562	630	79	551	630	880	680	680	Reduced with reference to actuals.
		Travelling allowance of establishment		250							
		Total Allowances ...	562	880	79	551	630	880	680	680	
		Contingencies.									
		Purchase of tent	401	.....	401	.....	401	.....	.....	.....	
		Postage charges	6	15	6	.....	6	15	15	15	
		Office expenses and miscellaneous	934	1,666	730	299	1,029	1,240	1,151	1,151	
		Total Contingencies ...	1,341	1,681	1,137	299	1,436	1,255	1,166	1,166	
		Total Survey of Waste Land ...	9,765	10,000	5,540	4,687	10,227	9,289	10,000	10,000	
		WARDS' ESTATES ESTABLISHMENT.									
		Establishment.									
55	61	Clerks on less than Rs. 200 ...	23,402	21,164	11,926	12,136	24,062	23,442	23,442	23,442	The estimates of local officers, as passed by the Board of Revenue, have been reproduced: they provide for additional charges in Bhagalpur, Noakhali, Faridpur, Khulna and Palamau.
11	13	Servants	801	780	377	438	815	912	912	912	
		Total Establishment	24,203	21,944	12,303	12,574	24,877	24,354	24,354	24,354	
		Allowances.									
		Travelling allowances	82	100	13	.....	13	100	100	100	
		Contingencies.									
		Postage charges	785	890	368	376	744	921	921	921	
		Telegram charges	.....	.....	.....	32	32	.....	.....	.....	
		Office expenses and miscellaneous	1,475	1,147	1,151	544	1,695	1,377	1,625	1,625	
		Total Contingencies ...	2,260	2,046	1,519	952	2,471	2,298	2,546	2,546	
		Total Wards' Estates Establishment	26,545	24,090	13,835	13,526	27,361	26,752	27,000	27,000	

GRANT 3.—LAND REVENUE—*continued.*

Numbers 1892-93.	Numbers 1893-94.	Heads and Items.	Actuals, 1891-92.	Sanctioned estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Estimate of 1893-94. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		Expenditure—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		CHARGES OF DISTRICT ADMINISTRATION—*concld.*									
		LUSHAI ADMINISTRATION.									
		Establishment.									
1	1	Superintendent (including local allowance) ...	10,152	11,400	10,152	5,340	15,492	11,400	.....	...	The Superintendent of the South Lushai Hill District is yet unable to furnish the estimate for the ensuing year, and has requested to reproduce the estimate for the current year.
		Clerk	...	720				720	.....	...	
		Total Establishment	10,152	12,120	10,152	5,340	15,492	12,120	.....	.....	
		Contingencies		300				300	.....	...	
		Postal Runners		3,168				3,168			
		Rations		1,764				1,764			
		Total Contingencies, &c. ...		4,932				4,932			
		Add for rounding		548				.....			
		Total Lushai Administration charges	10,152	18,000	10,152	5,340	15,492	17,352	18,000	18,000	
		Total Charges of District Administration	29,14,875	29,14,000	15,09,001	15,33,704	30,42,705	13,91,894	29,43,000	29,43,000	
		MANAGEMENT OF GOVERNMENT ESTATES.									
		COLLECTION OF REVENUE.									
		Salaries.									
		Deputy or Sub-Deputy Collectors	10,876	18,180	6,002	5,675	11,677	17,580	17,580	17,580	
		Establishment.									
		Tahsildars and Muharrirs ...	30,854	85,394	16,400	18,418	34,818	82,928	82,928	82,928	Estimate as passed by the Board of Revenue.
		Clerks	68,712	19,284	34,538	38,363	72,916	18,456	18,456	18,456	
		Servants	32,957	37,479	16,836	17,871	34,707	38,265	38,265	38,265	
		Temporary establishment ...	29,080	19,326	14,314	12,057	26,371	15,672	15,672	15,672	
		Total Establishment ...	1,61,603	1,61,483	82,088	86,729	1,68,812	1,55,321	1,55,321	1,55,321	
		Allowances.									
		Commission on collection of rents	42,475	35,000	26,619	13,621	40,240	20,712	40,000	40,000	Based on actuals.
		Travelling allowances	12,214	10,000	6,487	7,964	14,451	14,630	14,000	14,000	
		Total Allowances ...	54,689	45,000	33,106	21,585	54,691	35,340	54,000	54,000	
		Contingencies.									
		Post Office charges (at Khurda)	1,391	.....	631	712	1,398	.....	1,000	1,000	Increased with reference to actuals.
		Office and ground rent	8,904	7,000	6,708	2,487	9,195	2,566	8,000	8,000	
		Postage charges	1,895	1,337	970	736	1,706	2,323	2,000	2,000	Ditto ditto.
		Telegram charges	41	...	26	2	28	... ..	.....	...	
		Miscellaneous	22,597	17,000	15,702	9,444	25,146	16,841	23,000	23,000	
		Total Contingencies ...	33,928	25,337	24,037	13,381	37,468	21,730	34,000	34,000	
		ROAD AND P. W. CESSES (NET) PAYABLE BY GOVERNMENT AS HOLDER.									
		Rs. On estates settled raiyatwari 50,566									
		On estates settled otherwise 1,00,307									
		1,50,873									
		Deduct—Cess receipts *per contra* 1,50,873									
		Total	13,055	.....	−21,590	8,822	12,768	.....	.....	...	The actual represents net cess paid by Government in excess of the amounts realized on estates settled raiyatwari and otherwise.
		Total collection of Revenue ..	2,74,151	2,50,000	1,23,688	1,36,192	2,59,880	2,29,989	2,60,991	2,60,991	
		OUTLAY ON IMPROVEMENT.									
		Putty construction and repairs	20,927	15,000	17,406	2,576	20,072	10,730	15,699	15,699	
		Village sanitation	1,437	.....	1,437	2,446	3,883				
		Miscellaneous public improvement	76,307	1,05,000	69,062	4,827	73,889	1,53,942	1,25,000	1,25,000	The estimate of the Board of Revenue under this head appears unduly high. I have therefore reduced it to Rs. 1,25,000. The total estimate, for management of Government Estates thus becomes Rs. 4,01,000, which is equal to 9¼ per cent. of the total collections.
		Total outlay on Improvement ...	98,671	1,20,000	87,995	9,849	97,844	1,64,672	1,40,699	1,40,699	
		Total Management of Government Estates	3,73,322	3,70,000	2,11,683	1,46,041	3,57,724	3,94,662	4,01,000	4,01,000	

GRANT 3.—LAND REVENUE—*continued.*

Numbers 1892-93.	Numbers 1893-94.	Heads and Items.	Actuals, 1891-92.	Sanctioned estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Estimate of 1893-94. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		Expenditure—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		SURVEY AND SETTLEMENT.									
		LAND SETTLEMENT CHARGES.									
		Salaries.									
		Settlement Officer	(a)99,443		45,439	9,383	54,82	.....	.....		(a) The actuals of 1891-92 include the charges of bo small and large settlemen ts.
		Deputy Collectors	16,104		11,501	4,163	15,664				
		Sub-Deputy Collectors (at and at)	2,537		1,662	898	2,560				
		Total Salaries ...	1,18,084		58,602	14,444	73,046				
		Establishment.									
		Establishment under Settlement Officer—									
		Clerks on less than 200	46,420		25,891	3,197	29,088				
		Servants	6,730		4,060	592	4,652				
		Establishments under Deputy and Sub Deputy Col- Collectors—									
		Clerks on less than 200	1,926		1,067	829	1,896				
		Servants	214		87	83	170				
		Remuneration to amins	.....		.....	.....	.....				
		Measuring establishment	27,911		3,696	2,651	6,347				
		Establishment for writing jamabandi papers ..	513		500	.....	500				
		Temporary establishment ...	29,715		29,715	4,684	26,549				
		Total Establishment	1,13,418		57,166	12,036	69,202				
		Allowances.									
		Travelling allowance of Officers	23,085		11,965	2,616	14,579				
		Ditto establishment	9,270		5,001	1,603	6,604				
		Total Allowances	32,555		16,964	4,219	21,183				
		Supplies and Services.									
		Purchase of tent	17,035		16,245	.....	16,245				
		Keep of elephants ...	2,011		946	166	1,112				
		Purchase and keep of Government cattle	.....		.....	.....	.....				
		Value of medical and other stores	412		412	.....	412				
		Petty construction and repairs	785		124	—134	—10				
		Cost of cadastral maps	372		307	.....	307				
		Total Supplies and Services ...	20,612		18,034	32	18,066				
		Contingencies.									
		Purchase and repairs of furnitures	1,476		1,476	2	1,478				
		Rents, rates and taxes	1,388		1,212	.....	1,212				
		Repairs to tents	266		248	17	265				
		Postage charges	2,256		2,128	18	2,146				
		Telegram charges	707		707	2	709				
		Office expenses and miscellaneous	43,343		25,729	4,270	29,999				
		Total Contingencies ...	49,456		30,519	4,306	34,,21	94,000	94,000	94,000	The estimate as proposed in letter No. 1118A, date the 21st December 1892, from the Board of Revenu to the address of the Secretary to the Governmen of Bengal, Revenue Department, has been reproduced.
		Total Land Settlement charges	3,33,906		1,81,284	35,037	2,16,321	94,000	40,000	94,000	

GRANT 3.—LAND REVENUE—*continued.*

HEADS AND ITEMS.	Actuals, 1891-92.	Sanctioned estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1892.			ESTIMATE OF 1893-94.		Sanctioned by Government.	EXPLANATORY REMARKS.
			Last six months of 1891-92.	First six months of 1892-93.	Total.	Proposed by Local Officers.	Revised by Accountant-General.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Expenditure—continued.									
SURVEY AND SETTLEMENT—*continued.*									
Settlement Operations in larger Government and Temporarily Settled Estates.									
JALPAIGURI DUARS OPERATIONS.									
Salaries.									
Settlement Officers		6,000							
Assistant Settlement Officers ...		3,600							
Total Salaries ...		9,600							
Establishment.									
Clerks, Peshkars and Muharrirs		2,700							
Hospital Assistants									
Servants		1,128							
Temporary establishment ...		16,980							
Total Establishment		20,808							
Allowances.									
Travelling allowance of Officers		3,930							
Ditto of establishment		1,600							
Total Allowances ...		5,530							
Supplies and Services.									
Feed and keep of elephants ...		2,400							
Value of medical and other stores		150							
Petty construction and repairs		250							
Total Supplies and Services ...		2,800							
Contingencies.									
Rents, rates and taxes		120							
Tour charges		800							
Postage charges		120							
Telegram charges		60							
Purchase and repair of tents ...		200							
Office expenses and miscellaneous		962							
Total Contingencies ...		2,262							
Total—Jalpaiguri Duars Operations		41,000		23,964	23,964	25,000	25,000	25,000	The estimate as proposed in letter No. 1118A, dated the 21st December 1892, from the Board of Revenue to the address of the Secretary to the Government of Bengal, Revenue Department, has been reproduced.

GRANT 3.—LAND REVENUE—*continued.*

Numbers 1892-93.	Numbers 1893-94.	Heads and Items.	Actuals, 1891-92.	Sanctioned estimate, 1892-93.	Actuals of 18 months ending 30th September 1892. Last six months 1891-92.	First six months of 1892-93.	Total.	Estimate of 1893-94. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		Expenditure—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		SURVEY AND SETTLEMENT—*continued.*									
		ORISSA OPERATIONS.									
		Salaries.									
...	...	Settlement Officer		16,800				16,800	16,800	16,800	
12	...	Assistant Settlement Officers ...		65,552				64,500	64,500	64,500	
18	...	Sub-Deputy Collectors ...		13,675				6,300	6,300	6,300	
		Total Salaries ...		96,027				87,600	87,600	87,600	
		Establishment.									
127	...	Clerks, Peshkars and Muharrirs .		21,535				19,305	19,305	19,305	
		Hospital Assistants		.....				.....	.....	.....	
44	...	Kanungos ...		6,520				6,120	6,120	6,120	
165	...	Servants ...		5,844				5,736	5,734	5,736	
		Temporary establishment ...		19,450				.....	.....	.....	
		Field establishment		.....				.....	.....	.....	
		Contract (job) work		.....				64,751	64,751	64,751	
		Total Establishment		55,349				95,912	95,912	95,912	
		Allowances.									
		Travelling allowances of officers		19,900				15,400	15,400	15,400	The estimates as proposed in letter No. 1118A, date the 21st December 1892, from the Board of Revenu to the address of the Secretary to the Governme of Bengal, Revenue Department, have been repr duced.
		Ditto of establishment		4,758				700	700	700	
		Total Allowance ...		24,658				16,100	16,100	16,100	
		Supplies and Services.									
		Feed and keep of elephants ...		.....				.....	.....	.....	
		Boat for the Settlement Officer		2,000				.....	.....	.....	
		Value of medical and other stores		.....				.....	.....	.....	
		Petty construction and repair...		2,000				.....	.....	.....	
		Total Supplies and Services ...		4,000				.....	.....	.....	
		Contingencies.									
		Rents, rates and taxes		2,760				1,920	1,920	1,920	
		Tour charges		509				500	500	500	
		Postage charges		1,635				1,500	1,500	1,500	
		Telegram charges									
		Purchase and repair of tents ..		.....				.....	.....	.....	
		Office expenses and miscellaneous		6,951				10,105	10,105	10,105	
		Unforeseen charges		3,121				.....	.....	.....	
		Total Contingencies ...		14,966				14,025	14,025	14,025	
		Total Orissa Operations ...		1,95,000		1,18,522	1,18,522	2,13,637	2,13,637	2,13,637	
		CHITTAGONG OPERATIONS.									
		Salaries.									
...	...	Settlement Officer		22,200				28,800	28,800	28,800	
14	...	Assistant Settlement Officers		25,500				3,600	3,600	3,600	
...	...	Sub-Deputy Collectors		.....				2,250	2,250	2,250	Ditto ditto.
...	...	Mr. C. H. G. Allen's pay for nine months		9,000				.....	.....	.....	
		Total Salaries ...		56,700				34,650	34,650	34,650	

GRANT 3.—LAND REVENUE—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Heads and Items.	Actuals, 1891-92.	Sanctioned estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92	First six months of 1892-93.	Total.	Estimate of 1892-93. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		Expenditure—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		SURVEY AND SETTLEMENT—*continued.*									
		CHITTAGONG OPERATIONS—*continued.*									
		Establishment.									
89	...	Clerks, Peshkars, and Muharrirs ...		16,000				14,571	14,571	14,571	
...	...	Hospital Assistants		.....				.....	.....	.....	
...	...	Kanungoes ...		.....				5,325	5,325	5,325	
64	...	Servants		5,496				5,076	5,076	5,076	
...	...	Temporary establishment ...		60,629				91,055	91,055	91,055	
...	...	Field establishment		.....				.....	.....	.....	
...	...	Contract (job) works		.....				.....	.....	.....	
		Total Establishment ...		82,065				1,16,027	1,16,027	1,16,027	
		Allowances.									
		Travelling allowance of Officers		14,800				9,310	9,310	9,310	
		Ditto of establishment		10,700				7,216	7,216	7,216	
		Total Allowances ...		25,500				16,526	16,526	16,526	The estimates as proposed in letter No. 1118A, dated the 21st December 1892, from the Board of Revenue to the address of the Secretary to the Government of Bengal, Revenue Department, have been reproduced.
		Supplies and Services.									
		Food and keep of elephants ...		.....				.....	.....	.....	
		Boat for the Settlement Officers		.....				.....	.....	.....	
		Value of medical and other stores		... ...				.....	.....	.....	
		Petty construction and repair...		4,625				.....	.....	.....	
		Total Supplies and Services ...		4,625				.....	.....	.....	
		Contingencies.									
		Rents, rates and taxes		250				364	364	364	
		Tour charges		.....							
		Postage charges		.....							
		Telegram charges		.....							
		Purchase and repair of tents ...		.....							
		Office expenses and miscellaneous		9,860				6,965	6,965	6,965	
		Total Contingencies ...		10,110				7,329	7,329	7,329	
		Deduct for rounding ...							1,74,532 169	1,74,532 169	
		Total Chittagong Operations ...		1,79,960		83,122	83,122	1,74,532	1,74,363	1,74,363	
		ANGUL OPERATIONS.									
		Temporary and variable establishments for making fair copies and completing records		5,000				.....	.....	.....	
		BIHAR OPERATIONS.									
		Salaries.									
		Settlement Officers						39,000	39,000	39,000	
		Assistant Settlement Officers ...						60,000	60,000	60,000	
		Deputy Collectors						12,600	12,600	12,600	
		Sub-Deputy Collectors						9,000	9,000	9,000	
		Total Salaries ...						1,20,600	1,20,600	1,20,600	
		Establishment.									
		Fixed establishment— Clerks, muharrirs, accountant and record-keepers						16,620	16,620	16,620	
		Kanungoes						7,200	7,200	7,200	
		Servants						9,144	9,144	9,144	
		Total Establishment ...						32,964	32,964	32,964	
		Allowances.									
		Travelling allowance of officers						14,700	14,700	14,700	
		Ditto of establishment						7,440	7,440	7,440	
		Total Allowances ...						22,140	22,140	22,140	

GRANT 3.—LAND REVENUE—*continued*

Heads and Items.	Actuals, 1891-92.	Sanctioned estimate, 1892-93.	Actuals of 12 months ending 30th September 1892.			Estimate of 1893-94.		Passed for 1893-94.	Explanatory Remarks.
			Last six months of 1891-92.	First six months of 1892-93.	Total.	Proposed by Local Officers.	Revised by Accountant-General.		
Expenditure—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
SURVEY AND SETTLEMENT—*continued.*									
BIHAR OPERATIONS—*continued.*									
Contingencies.									
Rents, rates and taxes						3,600	3,600	3,600	
Purchase and repair of tents						7,000	7,000	7,000	
Office expenses and miscellaneous						73,696	73,696	73,696	
Total Contingencies ...						84,296	84,296	84,296	
Total Bihar Operations ...		15,000				2,60,000	2,60,000	2,60,000	
Total Settlement Operations in larger Government and temporarily settled estates ...		4,35,000		2,25,608	2,25,608	6,73,169	6,73,000	6,73,000	
Total Land Settlement Charges.	3,33,906	50,000	1,81,284	35,037	2,16,321	94,000	94,000	94,000	
Total Demarcation Survey ...	4,225		2,775	7,154	9,929	.....	.....	.....	
Total Survey and Settlement Parties	3,38,131	4,85,000	1,84,059	2,67,799	4,51,858	7,67,169	7,67,000	7,67,000	
PROFESSIONAL SURVEY PARTIES.									
Charges of Survey Parties transferred from India estimate ...	4,05,978	5,59 930	4,05,978		4,05,978	6,59,720	6,60,000	6,60,000	The estimate as proposed in letter No. 1118A, dated the 21st December 1892, from the Board of Revenue to the address of the Secretary to the Government of Bengal, Revenue Department, has been reproduced.
Cost of cadastral maps transferred from India estimate ...	475	6,450	475		475	.....	.....	.....	
Total Professional Survey Parties	4,06,453	5,66,380	4,06,453		4,06,453	6,59,720	6,60,000	6,60,000	
Deduct for rounding ...		380							
		5,66,000							
Total Survey and Settlement ..	7,44,584	10,51,000	5,90,512	2,67,799	8,58,311	14,26,889	14,27,000	14,27,000	
LAND RECORDS AND AGRICULTURE.									
LAND REGISTRATION.									
NUMBERS. 1892-93. / 1893-94.									
Salaries.									
5 / 3 Special Sub-Deputy Collectors .	7,152	9,600	3,277	2,150	5,427	5,700	5,700	5,700	Reduction of two Sub-Deputy Collectors: one in Darbhanga and one in Cuttack.
Establishment.									
26 / 30 Clerks	4,135	6,732	2,298	2,886	5,184	6,504	7,128	7,128	Increase of two clerks in Midnapore, one in Darbhanga and one in Patna.
30 / 31 Servants	1,660	3,136	784	990	1,774	2,208	2,208	2,209	Increase of one servant in Mymensingh.
Temporary Establishment ...	11,465	7,532	6,794	6,864	13,658	4,716	8,964	8,964	The estimate under this head as passed by the Board of Revenue seems too low. It has therefore been raised with reference to actuals.
Total Establishment ...	17,260	16,400	9,876	10,750	20,656	13,428	18,300	18,300	
Allowances.									
Travelling allowance	121	200	39	62	101	200	125	125	
Contingencies.									
Postage and telegram charges ..	102	75	59	91	150	80	100	100	
Office expenses and miscellaneous	826	725	436	354	790	1,111	775	775	
Total Contingencies ...	928	800	495	445	940	1,141	875	875	
Total Land Registration ...	25,461	27,000	13,687	13,437	27,124	20,469	25,000	25,000	

GRANT 3.—LAND REVENUE—*concluded.*

Numbers 1892-93	Numbers 1893-94	Heads and Items.	Actuals, 1891-92.	Sanctioned estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Estimate of 1893-94. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		Expenditure—concld.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		LAND RECORDS AND AGRICULTURE—*concld.*									
		AGRICULTURE.									
		Salaries.									
1	1	Director of Agriculture (1,800).	6,646	25,920	13,186	11,651	24,837	21,600	20,736	20,736	Provision has been made for the salary of a second grade Collector and Magistrate.
2	2	Officers under the Director ...	6,000	6,000	3,000	3,250	6,250	6,000	6,000	6,000	
		Total Salaries ...	32,646	31,920	16,186	14,901	31,087	27,600	26,736	26,736	
		Establishment.									
1	1	Clerk on Rs. 200 and above ...	8,600		4,430	5,300	9,730	9,696	9,696	9,696	
		Clerks on less than Rs. 200 ...									
8	8	Servants	782		368	451	819				
		Total Establishment	9,442	9,696	4,798	5,751	10,549	9,696	9,696	9,696	
		Allowances.									
		Deputation allowances	77		77	183	260				
		Travelling allowance of officers									
		Travelling allowance of establishment	7,436	6,884	4,239	3,800	8,039	7,000	7,000	7,000	
		Hill journey allowances ...	11		11	211	222				
		Total Allowances ...	7,524	6,884	4,327	4,194	8,521	7,000	7,000	7,000	
		Supplies and Services.									
		Purchase of tents	1,806		1,806		1,806	.....	.....	.....	
		Agricultural implements ...	.....	.....	.....	.....	.....	.....	.....	...	
		Contingencies.									
		Books and periodicals ...	51								
		Purchase and repair of furniture	193		157		175				
		Postage charges	666		471	699	1,170				
		Telegram charges	923	3,500	623	268	891	3,500	3,568	3,568	
		Hill journey charges ...				154	154				
		Office expenses and miscellaneous	3,226		2,697	828	3,525		3,000	3,000	Based on actuals.
		Subscription to newspapers ...	115		115		115				
		Total Contingencies ...	6,980	3,500	5,869	1,940	7,818	3,500	6,568	6,568	
		Total Agriculture ...	56,592	52,000	31,180	26,795	57,975	47,796	50,000	50,000	
		Total Land Records and Agriculture	82,053	79,000	44,367	40,232	85,099	68,265	75,000	75,000	

H. P. & others—Reg. No. 6060C—200—27-1-93.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 18TH JANUARY 1893.

RESOLUTION—No. 399F.

READ—

Memorandum from the Accountant-General, Bengal, No. 0492Bt., dated the 31st December 1892, submitting the estimates of receipts and expenditure under "Land Revenue" for the year 1893-94.

RECEIPTS.

The Accountant-General's revised estimate of total receipts under Land Revenue for 1892-93 is Rs. 3,85,00,000 against Rs. 3,83,95,000, the sanctioned estimate for the current year. In view of the actuals of 1891-92, which amounted to Rs. 3,86,79,567, and of the actuals of eight months, showing a decrease of Rs. 43,000 only, the Lieutenant-Governor thinks that the revised estimate may safely be placed at Rs. 3,86,00,000. This will place the Provincial share of Land Revenue (proper), including the receipts under the sub-head "12 per cent. on collections from Government estates," at one-fourth of Rs. (3,86,00,000—4,71,000)+4,71,000=1,00,03,250. Under adjustments between Provincial and Imperial, the Accountant-General has made deductions, amounting to Rs. 1,14,000, detailed in the margin, from the fixed Provincial contribution of Rs. 14,39,000 payable to the Imperial Government under the new contract. The actual grant to District Boards on account of Imperial Buildings during the year amounted to Rs. 32,352, as will be seen from the figure given in the margin, and the estimate for the remodelling of the Hidgelee Tidal Canal for the current year is fixed at Rs. 68,500. The Secretary of State has also sanctioned an honorarium of Rs. 75,000 to Mr. Kilby, the Provincial share of which stands at Rs. 37,500. Accordingly, a sum of Rs. (32,352 + 68,500 + 37,500 = 1,38,352), and not Rs. 1,14,000 as estimated by the Accountant-General, will be deducted from the fixed Provincial contribution of Rs. 14,39,000. Under the present Provincial contract, interest at 4 per cent. on capital expenditure on the remodelling of the Hidgelee Tidal Canal is payable by the Provincial Government to Imperial. The Accountant-General has omitted to make any deduction on this account from Provincial revenues, which will therefore be reduced by Rs. 18,858 as the probable charge to the Provincial Government on account of the interest during the current year. The net credit to Imperial on account of the adjustments will then stand at Rs. (14,39,000 — 1,38,352 + 18,858 = 13,19,506), or Rs. 13,19,000 in round numbers.

	Rs.
For transfer of Imperial buildings to Local Funds ...	8,000
For remodelling the Hidgelee Tidal Canal ...	68,000
Moiety of honorarium to Mr. Kilby for salt-weighing machines	38,000
	1,14,000

Grants to several District Boards for maintenance of Imperial buildings (annual)	7,542
District Road Committee, Sonthal Parganas, for maintenance of Imperial buildings (annual)... ...	799
District Board, Patna, for construction of a telegraph office	11,468
District Board, Dacca, for construction of a telegraph office	10,000
District Board, Chittagong, for the construction of a salt godown	2,543
	32,352

2. The Accountant-General estimates the total receipts for 1893-94 at Rs. 3,84,33,000, which is accepted. The estimate provides Rs. 5,07,000 for "12 per cent. on collections from Government Estates." Including this amount, the Provincial share of Land Revenue comes to one-fourth of (Rs. 3,84,33,000—5,07,000) + 5,07,000=Rs. 99,88,000; and from this amount the Accountant-General has deducted the fixed contribution to Imperial revenues of Rs. 14,39,000 without making any deductions on account of the assignments from Imperial to Provincial or Provincial to Imperial revenues. The sums to be deducted are Rs. 8,341 for annual grants to District Boards for maintenance of Imperial buildings, Rs. 1,00,000 for the remodelling of the Hidgelee Tidal Canal, and Rs. 22,228 for interest on the capital expenditure on the remodelling of the Hidgelee Tidal Canal. The net credit to Imperial revenues will therefore amount to Rs. (14,39,000 — 8,341 — 1,00,000 + 22,228 = 13,52,887), or Rs. 13,53,000 in round numbers, and the Provincial share of Land Revenue will stand at Rs. 86,35,000.

EXPENDITURE.

3. Under Imperial charges the Accountant-General has placed the revised estimate for "Survey and Settlements" for the current year at Rs. 10,51,000 against the same amount sanctioned for the year. This sum includes a provision of Rs. 5,66,000 for "Surveys." An application has been made to the Revenue and Agricultural Department of the Government of India for an additional grant of Rs. 48,819 under the head during the current year. Pending sanction to the application, the revised estimate will be provisionally placed at Rs. (10,51,000+49,000=11,00,000).

4. The Accountant-General's estimates for 1893-94 under all the Provincial heads and sub-heads of expenditure are accepted, and the total grant for that year will stand as follows:—

	Rs.
Imperial.	
Surveys and Settlements	14,27000
Provincial.	
Charges of district administration	29,43,000
Management of Government estates	4,01,000
Land Records and Agriculture	75,000
Total Provincial	34,19,000
GRAND TOTAL ...	48,46,000

ORDER.—Ordered that a copy of this Resolution, with a copy of the estimate, be forwarded to the Accountant-General, Bengal, to the Board of Revenue, to the Director of the Department of Land Records and Agriculture, and to the Revenue Department and to the Appointment Department of this Government, for information.

Ordered also that a copy of this Resolution, with a copy of the estimate, be submitted to the Government of India, Finance and Commerce Department, for information.

By order of the Lieutenant-Governor of Bengal,

H. H. RISLEY,

Secretary to the Government of Bengal.

A. McL. & C. E. G.—Reg. No. 7144C—175—26-1-93.

[FILE F $\frac{1\text{-E}}{36}$ 3.]

OPIUM BUDGET ESTIMATE FOR 1893-94.

No. 0459Bt., dated Calcutta, the 28th November 1892.

Memo. by—R. E. HAMILTON, Esq., Offg. Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

BENGAL IMPERIAL SERVICES.

HEADS AND ITEMS.	Actuals, 1891-92.	Budget estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1892.			Increase compared with budget estimate, 1892-93.	Decrease compared with budget estimate, 1892-93.	Revised estimate, 1892-93.	ESTIMATE OF 1893-94.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1891-92.	First six months of 1892-93.	Total.				Proposed by Local Officers.	Revised by Accountant General.		
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Sale of Behar opium ...	2,87,41,195	5,07,00,000	2,97,32,826	4,26,91,000	6,24,23,826	.....	34,80,000		5,32,19,700	5,32,20,000	5,32,20,000	The estimate of Rs. 5,32,20,000 advised by the Board of Revenue is adopted. It is based on the sale proceeds of 3,648 chests in each of the months April to December 1893, and of 4,500 chests in each of the months January to March 1894, or a total of 46,278 chests at an average price of Rs. 1,150 per chest.
Sale of Benares opium ...	3,07,55,400											
Cost price of opium sold in Excise Department ...	5,86,032	5,03,000	2,92,529	2,87,952	5,80,481	2,000	.....		*5,74,439	5,70,000	5,70,000	* Based on the average actuals of the past three years.
Miscellaneous—												
Opium supplied to the Medical Department ..	7,719	20,000	3,613	6,611	10,224	.....	10,000		.....	10,000	10,000	Ditto ditto. The actuals of 1891-92 include a special recsip of Rs. 24,769.
Opium supplied to private individuals	24,769	.....	15,503	100	15,603	.....	.....		.....	.....	.....	
Fines and miscellaneous ...	13,831	22,000	−2,807	12,960	10,153	.....	8,000		1,55,176	14,000	14,000	
Total Miscellaneous ...	46,319	42,000	16,309	19,731	36,040	.....	18,000		1,55,176	24,000	24,000	
Total ...	6,01,28,946	5,73,10,000	3,00,41,603	3,29,98,683	6,30,40,346	2,000	34,98,000	6,12,22,000	5,39,49,315	5,38,14,000	5,38,14,000	
ABSTRACT OF EXPENDITURE.												
Behar—Establishment of Agents and Sub-Deputy Agents ...	3,25,598	3,30,000	1,62,116	1,70,695	3,32,811	.....	12,000		3,26,310	3,18,000	3,18,000	*Vide* note 1.
" Payments to cultivators and manufacturing charges ...	80,04,104	1,00,31,000	12,88,980	86,37,585	68,96,565	.....	6,31,000		1,07,17,000	94,00,000	94,00,000	
" Travelling and other miscellaneous charges	1,54,724	1,75,000	88,519	76,994	1,65,513	.....	2,000		1,74,105	1,73,000	1,73,000	
Benares—Establishment of Agents and Sub-Deputy Agents ..	5,53,383	5,60,000	2,61,257	2,65,180	5,26,437	.....	.....		5,70,000	5,60,000	5,60,000	
" Payments to cultivators and manufacturing charges ...	92,80,108	1,00,96,000	5,30,384	72,46,448	77,77,032	.....	4,70,000		1,03,26,000	1,03,26,000	1,03,26,000	
" Travelling and other miscellaneous charges	1,67,403	1,74,000	75,128	83,503	1,58,631	.....	.....		1,74,000	1,74,000	1,74,000	
Opium—Miscellaneous charges in Calcutta	24,091	34,000	11,312	14,032	25,344	.....	2,000		34,348	32,000	32,000	
Total ...	1,86,68,720	2,23,00,000	23,87,896	1,34,94,437	1,58,82,333	.....	11,17,000	1,63,56,000	2,25,21,763	2,11,83,000	2,11,83,000	

GRANT 4—OPIUM—*continued.*

Numbers 1892-93.	Numbers 1893-94.	Head and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Estimate of 1893-94. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		DETAIL.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		BEHAR—ESTABLISHMENT OF AGENTS AND SUB-DEPUTY AGENTS.									
		Salaries.									
1	1	Agent ..		34,560				34,560	34,560	34,560	
1	1	Principal Assistant ...		14,400				14,400	14,400	14,400	
				48,960				48,960	48,960	48,960	
		Sub-Deputy Agents—									
1	...	First grade (800)		10,800				.....	.....	.....	
2	2	Second " (800)		19,200				19,200	19,200	19,200	
2	1	Third " (700)		16,800				8,400	8,400	8,400	
1	4	Fourth " (600)		7,200				28,800	28,800	28,800	
5	4	Fifth " (500)		30,000				24,000	24,000	24,000	
				84,000				80,400	80,400	80,400	Provision made in accordance with the sanctioned scale.
		Assistants—									
2	1	Second grade (400)		9,600				9,600	4,800	4,800	
3	1	Third " (300)		10,800				7,200	3,600	3,600	
2	5	Fourth " (250)		6,000				12,000	15,000	15,000	
3	2	Fifth " (200)		7,200				7,200	4,800	4,800	
				33,600				36,000	28,200	28,200	
				1,66,560					1,57,560	1,57,560	
		Deduct—Probable Savings ..		3,560					560	560	
		Total Salaries ...	1,65,664	1,63,000	86,145	79,390	1,65,535	1,65,360	1,57,000	1,57,000	
		Establishment.									
		Sadder—									
5	5	Clerks on Rs. 200 and over		22,800				22,800	22,800	22,800	
37	37	Clerks on less than Rs. 200 .	45,354	23,412		26,190		23,412	24,132	24,132	Provision made in accordance with the sanctioned scale.
178	178	Servants ..	10,440	11,508		5,514		11,508	11,508	11,508	
		Total Sadar Establishment	55,794	57,720	27,780	31,704	59,484	57,720	58,440	58,440	
		Mufassal—									
286	286	Clerks on less than Rs. 200	46,446	48,564		27,385		48,444	48,444	48,444	Estimate verified with the sanctioned scale.
843	843	Servants	55,145	54,786		32,195		54,786	54,790	54,790	
		Temporary establishment ...	2,835	6,000		51		.....	.....	.....	
		Total Mufassal Establishment	1,04,440	1,09,350	48,191	59,601	1,07,792	1,03,230	1,03,234	1,03,234	
				1,67,070					1,61,674	1,61,674	
		Deduct—Probable Savings ...		70					674	674	
		Total Establishment ...	1,60,214	1,67,000	75,971	91,305	1,67,276	1,60,950	1,61,000	1,61,000	
		Total Behar—Establishment of Agents, &c.	3,25,808	3,30,000	1,62,116	1,70,695	3,32,811	3,26,310	3,18,000	[illegible]	
		BEHAR—PAYMENTS TO CULTIVATORS AND MANUFACTURING CHARGES.									
		Payments for cultivation of opium	75,34,595	93,00,000	9,84,315	53,84,729	63,69,044	1,00,00,000	87,31,000*	87,31,000	* The Opium Agent, Behar, on being asked to furnish a detailed estimate on the basis of Financial Resolution No. 1988, dated 31st March 1890, has reduced his estimate to Rs. 7,00,152, which appears low in comparison with the past actuals. The average outlay for the past five years has therefore been proposed as the estimate under this head.
		Payments for leaves	87,378	1,00,000	9,011	40,327	49,338	1,00,000	80,000	80,000	
		" for trash	4,879	8,000	19	5,786	5,805	7,000	7,000	7,000	
		" for timber contract	2,09,865	2,08,000	1,15,824	96,625	2,12,449	2,98,000	2,70,000†	2,70,000	† Based on the average actuals of past three years.
		" for temporary establishment	2,561	2,000	2,561	2,017	4,578	5,000	5,000	5,000	
		Transit and weighment charges	27,675	30,000	10,465	15,905	24,310	30,000	30,000	30,000	Includes provision for value of chests to be supplied to Benares Agency. The expenditure was over-estimated in budget for 1892-93.
		Temporary establishment	7,526	8,000	447	7,996	8,443	10,000	10,000	10,000	
		Freight	1,04,073	1,10,000	84,144	22,902	1,07,046	1,10,000	1,10,000	1,10,000	
		Manufacturing charges, &c. ..	41,946	45,000	15,260	29,551	44,811	47,000	47,000	47,000	
		Temporary establishment .	12,[illegible]07	10,000	5,572	6,560	12,132	10,000	10,000	10,000	
		Purchase of opium	31,499	1,20,000	31,42[illegible]	27,187	58,609	1,00,000	1,00,000	1,00,000	The estimate of the Opium Agent, Behar, accepted by the Board of Revenue, has been reproduced.
		Total Behar—Payments to Cultivators, &c. ..	80,64,104	1,00,31,000	12,58,980	56,37,585	68,96,565	1,07,17,000	94,00,000	94,00,000	
		BEHAR—TRAVELLING AND OTHER MISCELLANEOUS CHARGES.									
		Allowances.									
		Travelling allowances	19,781	19,000	13,400	7,157	20,557	20,700	20,000	20,000	
		Commission to amlahs	84,[illegible]69	1,01,000	46,440	48,[illegible]34	94,774	1,00,000	1,00,000	1,00,000	
		Total Allowances ...	1,04,550	1,20,000	59,[illegible]40	55,491	1,15,331	1,20,700	1,20,000	1,20,000	

GRANT 4.—OPIUM—*continued.*

Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Estimate of 1893-94. Proposed by Local Officers.	Revised by Accountant-General.	Fixed by Government.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
EXPENDITURE—*continued.*									
BEHAR—TRAVELLING AND OTHER MISCELLANEOUS CHARGES—*concluded.*									
Supplies and Services.									
Rewards on confiscations ...	14,087	20,000	7,366	8,348	15,714	20,000	19,440	19,440	
Bonus and rewards . .	2,146	3,000	2,103	64	2,167	3,000	3,000	3,000	
Petty construction and repairs	4,455	12,000	3,561	1,595	5,156	8,000	8,000	8,000	
Value of medical stores . .	215	.....	150	.....	150	.....	.....	... ..	
" of mint stores . ..	... .	. ....	.....	.....	.....	. . .	...	. ....	
Freight on Europe stores ...	51	... ..	51	.....	51	. .	... ..	... .	
Purchase of tents	1,549	... ..	1,549	.....	1,549	2,560	2,560	2,560	
Do. of cadastral maps ...	31	. .	31	.....	31	.....	.....	...	
Total Supplies and Services ..	23,434	35,000	14,811	10,007	24,818	33,560	33,000	33,000	
Contingencies.									
Books and publications ...	3	.....	3	.....	3	.....	.....	.....	
Purchase and repair of furniture	331	.....	331	172	503	1,000	1,000	1,000	
Repair of tents .	466	.....	466	68	534	800	800	800	
Rents, rates and taxes	4,745	5,000	3,194	2,423	5,617	5,000	5,000	5,000	
Postage charges	1,567	2,000	873	597	1,470	2,000	2,000	2,000	
Telegram charges	215	13,000	9,001	224	224	500	500	500	
Office expenses and miscellaneous	19,310			8,012	17,013	10,545	10,700	10,700	
Total Contingencies ...	26,640	20,000	13,868	11,496	25,364	19,845	20,000	20,000	
Total Behar—Travelling and other Miscellaneous Charges	1,54,724	1,75,000	88,519	76,994	1,65,513	1,74,165	1,73,000	1,73,000	
ESTABLISHMENT.									
BENARES—ESTABLISHMENT OF AGENTS AND SUB-DEPUTY AGENTS.									
NUMBERS 1892-93. / 1893-94.									
Salaries.									
1 / 1	Agent (3,000)[4]		34,560			34,560	34,560	34,560	Provision made in accordance with the sanctioned scale.
1 / 1	Principal Assistant (1,000)		12,000			12,000	12,000	12,000	
			46,560			46,560	46,560	46,560	
	Sub-Deputy Agents—								
... / 2	First grade (900)		.....			21,600	21,600	21,600	
4 / 3	Second grade (800)		38,400			28,800	28,800	28,800	
4 / 5	Third grade (700)		33,600			42,000	42,000	42,000	
4 / 2	Fourth grade (600) .. .		28,800			14,400	14,400	14,400	
4 / 4	Fifth grade (500)		24,000			24,000	24,000	24,000	
			1,24,800			1,30,800	1,30,800	1,30,800	
Assistants.									
7 / 9	Second grade (400)		33,600			43,200	43,200	43,200	
10 / 10	Third grade (300)		36,000			36,000	36,000	36,000	
12 / 10	Fourth grade (250) ...		36,000			30,000	30,000	30,000	
4 / 4	Fifth grade (200)		9,600			9,600	9,600	9,600	
			1,15,200			1,18,800	1,18,800	1,18,800	
	Deduct—Probable savings ...		2,80,560			2,96,160	2,96,160	2,96,160	
			6,560			16,160	16,160	16,160	
	Total Salaries ...	2,72,062	2,80,000	1,41,765	1,29,443	2,71,208	2,80,000	2,80,000	
	ESTABLISHMENT.								
	Sadar.								
4 / 4	Clerks on Rs. 200 and over	46,258	18,600	23,447	23,540	46,987	18,600	18,600	Estimate verified with the sanctioned scale.
44 / 44	Clerks on less than Rs 200 ...		30,360				30,360	30,192	
209 / 200	Servants	14,536	13,296	7,796	7,160	14,956	13,296	13,296	
	Temporary establishment ...	34,618	35,000	—3,775	12,549	8,774	35,000	35,000	
	Total Sadar Establishment	95,012	97,256	27,468	43,249	70,717	97,256	97,088	

GRANT 4.—OPIUM - *continued.*

Numbers 1892-93	Numbers 1893-94	Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Estimate of 1893-94. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		ESTABLISHMENT—*concld.*									
		Mufussil.									
325	323	Clerks on less than Rs. 200 ...	1,02,346	98,448	50,933	51,437	1,02,370	98,208	98,208	98,208	Estimate verified with the sanctioned scale.
1,378	1,382	Servants	82,363	90,108	41,071	41,051	82,122	90,312	90,312	90,312	
		Total Establishment ...	1,84,709	1,88,556	91,924	92,488	1,84,512	1,88,520	1,88,520	1,88,520	
		Deduct—Probable savings ..		2,85,812 5,812				2,85,776 5,776	2,85,608 5,608	2,85,608 5,608	
		Total Establishment .		2,80,000	1,19,492	1,35,737	2,55,229	2,80,000	2,80,000	2,80,000	
		Total Benares—Establishment, &c.	5,52,385	5,60,000	2,61,257	2,65,180	5,26,477	5,70,000	5,60,000	5,60,000	
		BENARES—PAYMENTS TO CULTIVATORS AND MANUFACTURING CHARGES.									
		Payments for cultivation of opium	87,61,719	1,03,58,000	2,56,167	70,37,901	72,94,068	99,82,000	99,82,000	99,82,000	Estimated with reference to the anticipated outturn of 49,490 maunds.
		Payments for leaves	90,443	1,30,000	53,204	24,969	78,173	1,00,000	1,00,000	1,00,000	Estimated on an outturn of 10,000 maunds.
		Payments for trash	17,049	18,000	.....	12,082	12,082	12,000	12,000	12,000	Estimated on an outturn of 15,000 maunds.
		Transit and weighment charges	49,677	55,000	8,731	28,913	37,644	55,000	55,000	55,000	
		,, Temporary establishment	14,654	15,000	11,416	23,958	35,374	15,000	15,000	15,000	
		Freight	2,34,819	2,50,000	1,31,934	83,852	2,15,786	2,50,000	2,50,000	2,50,000	
		Manufacturing charges, &c. ...	93,223	1,60,000	62,827	25,091	87,918	1,00,000	1,00,000	1,00,000	Decrease in comparison with the estimate for 1892-93 due to the provision for the value of chests to be supplied by the Bihar Agency to the Benares Agency, being now included in the estimate of expenditure of th latter under the head "Payments for timber contract."
		Temporary establishment ...	11,922	10,000	6,305	8,782	15,087	12,000	12,000	12,000	Increase based on actuals.
		Purchase of opium	.....	... .	.... .	.. ...	.....		.....	.....	
		Total Benares—Payments to cultivators, &c.	92,80,106	1,09,96,000	5,30,584	72,40,448	77,77,032	1,05,26,000	1,05,26,000	1,05,26,000	
		BENARES—TRAVELLING AND OTHER MISCELLANEOUS CHARGES.									
		Allowances.									
		Travelling allowances	58,763	60,000	31,338	25,907	58,235	60,000	60,000	60,000	Based on the estimated produce of 47,452 maunds.
		Commission to amlahs	44,074	53,000	4,837	33,513	38,350	48,000	48,000	48,000	
		Total Allowances ...	1,02,837	1,13,000	37,165	59,420	96,585	1,08,000	1,08,000	1,08,000	
		Supplies and Services.									
		Rewards on confiscation ..	6,393	7,000	3,183	1,921	5,104	7,000	7,000	7,000	
		Petty construction and repairs	1,690	3,000	729	936	1,665	3,000	3,000	3,000	
		Medical stores	231	... ..	177	129	306	.....	.....		
		,, Mint stores	.....	.....	.....	.....	.....	... ..	... .		
		Purchase of tents	329	3,000	245	. ...	245	3,000	3,000	3,000	
		Freight on Europe stores ...	273	.....	273	.....	273		.....		
		Total Supplies and Services	8,906	13,000	4,607	2,986	7,593	13,000	13,000	13,000	
		Contingencies.									
		Books and publications ...	27	50	27	.....	27	50	50	50	
		Purchase and repair of furniture	1,095	... ..	1,095	449	1,544	.....	.....	.....	
		Repair of tents	1,133	1,750	1,133	5	1,138	1,750	1,750	1,750	
		Rents, rates, and taxes ..	9,097	10,000	4,546	4,704	9,250	10,000	10,000	10,000	
		Postage charges	5,616	6,000	3,414	1,994	5,408	6,000	6,000	6,000	
		Telegram charges	1,588	10,000	23,141	742	742	.....	.....	.....	
		Office expenses	6,096			3,404	26,545	15,000	15,000	15,000	
		Miscellaneous	30,606	20,200		9,709	9,709	20,200	20,200	20,200	
		Total Contingencies ...	55,660	48,000	33,356	21,097	54,453	53,000	53,000	53,000	
		Total Benares—Travelling and other Miscellaneous charges	1,67,401	1,74,000	75,128	83,503	1,58,631	1,74,000	1,74,000	1,74,000	

GRANT 4.—OPIUM—*concluded.*

Numbers 1892-93.	Numbers 1893-94.	Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Estimate of 1893-94. Proposed by Local Officers.	Revised by Accountant-General.	Paid by Government.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		EXPENDITURE—*concld.*									
		OPIUM MISCELLANEOUS CHARGES IN CALCUTTA.									
		Godown establishments.									
		Salaries.									
1	1	Intendant (Rs. 500) ... ... Local allowance (Rs. 40).	6,600	6,480	3,240	3,740	6,980	6,480	6,480	6,480	
		Establishment.									
2	2	Clerks	1,200	1,200	600	625	1,225	1,056	1,056	1,056	
23	22	Servants	1,968	1,968	984	1,148	2,132	1,968	1,968	1,968	
		Total establishment ...	3,168	3,168	1,584	1,773	3,357	3,024	3,024	3,024	
		Supplies and Services.									
		Charges for storing opium ...	283	.....	.....	.....	.....	6,500	6,500	6,500	The Board of Revenue remark that this sum has been taken for the estimate, as the reserve has run down and more opium will have to be brought down to the Presidency.
		Commission to auctioneers for sale of opium	384	500	192	192	384	500	500	500	
		Advertising charges	452	600	300	174	474	600	600	600	
		Miscellaneous expenses ...	.....		.....	.....	.....				
		Fees for analysing opium ...	.....		.....	.....	.....				
		Freight on Europe stores ...	242	.....	136	57	193	.....	.....	.....	
		Total Supplies and Services ...	1,361	1,100	628	423	1,051	7,000	7,600	7,600	
		Contingencies.									
		Purchase and repair of furniture	11	.....	.....	14	14	.....	.....	.....	
		Rents, rates, and taxes ...	3,744	3,744	5,860	1,872	1,872	3,744	3,744	3,744	
		Telegram charges	163	.....		181	6,041	13,500	11,152	11,152	Reduced on actuals.
		Office expenses and miscellaneous	9,044	19,508		6,029	6,029				
		Total Contingencies ...	12,962	23,252	5,860	8,096	13,956	17,244	14,896	14,896	
		Total Opium Miscellaneous charges in Calcutta	24,091	34,000	11,312	14,032	25,344	34,348	32,000	32,000	

H. P.—Reg. No. 6048 C—165—23-12-92.

[FILE F $\frac{1\text{-E}}{36}$ 4.]

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 22ND DECEMBER 1892.

RESOLUTION No. 5067F.

READ—

Memorandum from the Accountant-General, Bengal, No. 0459Bt., dated the 28th November 1892, submitting the estimates of the Opium Department for the year 1893-94.

THE total receipts of the Opium Department for 1893-94 are estimated by the Accountant-General at Rs. 5,38,14,000 against Rs. 5,73,10,000, the sanctioned estimate for the current year, and Rs. 6,01,28,946, the actuals of 1891-92. The estimate is accepted.

2. The total estimate of expenditure for 1893-94 amounts to Rs. 2,11,83,000, against Rs. 2,23,00,000, the sanctioned grant for 1892-93, and Rs. 1,85,68,709, the actuals of 1891-92. The estimate is passed.

ORDER.—Ordered that a copy of the Resolution with a copy of the estimates, be forwarded to the Accountant-General, Bengal, to the Board of Revenue, and to the Revenue Department, for information.

By order of the Lieutenant-Governor of Bengal,

J. A. BOURDILLON,

Offg. Secretary to the Government of Bengal.

Nos. 5068-70F.

COPY forwarded to the

By order of the Lieutenant-Governor of Bengal,

H. J. McINTOSH,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 22nd December 1892.

H. P.—Reg. No. 6944C—164—22-12-92.

SALT ESTIMATES, 1893-94.

[FILE F $\frac{1\text{-E}}{55}$

No. 0445Bt., dated Calcutta, the 23rd November 1892.

Memo. by—R. E HAMILTON, ESQ., Offg. Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

BENGAL IMPERIAL AND PROVINCIAL SERVICES.

SALT BUDGET ESTIMATE FOR 1893-94.

HEADS AND ITEMS.	Actuals, 1891-92.	Budget estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Increase compared with budget estimate, 1892-93.	Decrease compared with budget estimate, 1892-93.	REVISED ESTIMATE, 1892-93. Proposed by Accountant-General.	Passed by Government.	ESTIMATE OF 1893-94. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
IMPERIAL.													
Customs duty on salt ...	2,39,34,019	2,38,70,000	1,09,61,368	1,20,79,268	2,30,40,636		5,70,000	.....		2,33,00,000	2,33,00,000	[illegible]	The actuals of the 12 months ended October 1892 aggregate Rs. 2,28,61,000, showing a decrease of Rs. 10,73,000 as compared with the actuals of 1891-92, which amounted to Rs. 2,39,34,000. It is not, however, proposed to adopt for the budget 1893-94 the figure indicated by the actuals for the 12 months ended October 1892, but to retain the figure advised by the Board of Revenue, namely, Rs. 2,33,00,000.
Total Imperial	2,39,34,019	2,38,70,000	1,09,61,368	1,20,79,268	2,30,40,636		5,70,000	2,33,00,000	2,33,00,000	2,33,00,000	2,33,00,000	[illegible]	
PROVINCIAL.													
Rents of warehouses ...	83,210	96,000	38,463	28,152	66,615		16,000	.....		89,000	80,000		The receipts under this head show a tendency to decrease, as will be seen from the following figures:— Rs. 1890-91 ... 93,000; 1891-92 ... 83,000; 12 months ended September 1892 67,000. It therefore does not seem safe to estimate a higher figure for 1893-94 than the average of the actuals of the past three years, which amounts to Rs. 80,000.
Fines and forfeitures	6	.....	1	.....	1		.....	.....		.....	.....		
Miscellaneous ..	27,638	34,000	13,520	16,773	30,293		2,000	.....		26,035	32,000		
Total Provincial ...	1,10,854	1,30,000	51,984	44,925	96,909		18,000	1,00,000	90,000	1,15,035	1,12,000	[illegible]	
Total ..	2,40,44,873	2,40,00,000	1,10,13,352	1,21,24,193	2,31,37,545		5,88,000	2,34,00,000	[illegible]	2,34,15,035	2,34,12,000	[illegible]	

HEADS AND ITEMS.	Actuals, 1891-92.	Budget estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	ESTIMATE OF 1893-94. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
Details.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Miscellaneous—									
Rowanna and attrafee fees	25,931	32,000	12,220	12,941	25,161	26,035	26,000		
Miscellaneous	1,707	2,000	1,300	3,832	5,132	.....	6,000		
Total ...	27,638	34,000	13,520	16,773	30,293	26,035	32,000	[illegible]	

HEADS AND ITEMS.	Actuals, 1891-92.	Budget estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Increase compared with budget estimate, 1892-93.	Decrease compared with budget estimate, 1892-93.	REVISED ESTIMATE, 1892-93. Proposed by Accountant-General.	Passed by Government.	ESTIMATE OF 1893-94. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
Provincial.													
Salaries, establishments and contingencies ...	51,608	52,000	32,787	25,093	57,880	....	21,000	1,27,000	1,27,000	26,339	31,000	[illegible]	The budget estimate of 1892-93 includes a special provision of Rs. 21,000 for improving the accommodation at the Sulkia salt golahs. The revised estimate provides for a special payment of Rs. 75,000 as an honorarium to Mr. Kilby.
Total ...	51,608	52,000	32,787	25,093	57,880	....	21,000	1,27,000	1,27,000	26,339	31,000	[illegible]	

Numbers. 1892-93.	Numbers. 1893-94.	Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised Estimate, 1892-93. Proposed by Accountant-General.	Revised by Government.	Estimate of 1893-94. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks
		EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
		PROVINCIAL.											
		SALARIES, ESTABLISHMENTS AND CONTINGENCIES—PROVINCIAL.											
		Establishment.											
2	2	Intendants	1,320	1,320	660	770	1,430			1,320	1,320	1,[illegible]	The Collector's estimate does not include the salary of a Daroga on Rs. 30 per month, sanctioned in Bengal Government No. 4458, dated 23rd October 1891.
4	4	Clerks	1,793	1,980	787	875	1,662			1,980	1,980		
41	41	Servants	5,489	5,700	2,950	3,278	6,228			3,480	3,624	[illegible]	The Collector's estimate does not include the salaries of two peons sanctioned in the Bunga Government order cited above. The actuals include charges for the "patent salt-weighing scales establishment."
4	4	Temporary establishment Patent salt-weighing scales establishment Chinese carpenter ... .. Mistries ...								1,800	1,500	1,800	
		Total Establishment ...	8,602	9,000	4,397	4,923	9,320			7,980	8,724	8,72[illegible]	
		Supplies and Services.											
		Scales and weights	23,407	5,000	18,223	209	18,432			5,000	5,253	5,25[illegible]	For Calcutta Customs .. 3,50 For Chittagong Customs ... 1,50 Total ... 5,00
		Repair of patent scales	.....										Rupees 253 has been added for rounding the estimate.
		Rewards to informers	3,650	4,500	1,846	3,069	4,915			.....	4,500	4,500	Contract contingent grant.
		Petty repairs	1,548		1,465	550	2,015			..			
		Miscellaneous (non-contract)	.....	21,000	.....	10,116	10,116			.....	.....	10,000	(a) Special provision made by the Government of Bengal for improving the accommodation at the Sulkea Salt Golahs.
		Total Supplies and Services ..	28,605	30,500	21,534	13,944	35,478			5,000	9,753	[illegible]	
		Contingencies.											
		Rents, rates, and taxes	12,661	12,500	6,336	6,141	12,477			12,523	12,523	12,[illegible]	Provision for charges under these heads is included in the contract contingent grant.
		Purchase and repair of furniture ...	56	.....	56	3	59						
		Postage charges ..	.....	.....	.....	.....	.....			..	.....	...	
		Miscellaneous	684		470	82	552			560			
		Total Contingencies	14,401	12,500	6,862	6,226	13,088			13,083	12,523	12,[illegible]	
		Total Salaries, &c., Provincial	51,608	52,000	32,793	25,093	57,886	57,886	1,27,000	26,063	31,000	41,000	

H. P.—Reg. No. 5889C—178—2-1-93.

[FILE F $\frac{E}{55}$]

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 30TH DECEMBER 1892.

RESOLUTION—No. 5138F.

READ—

A memorandum from the Accountant-General, Bengal, No. 0445Bt., dated the 23rd November 1892, submitting the Estimates of both Imperial and Provincial Receipts and Expenditure of the Salt Department for the year 1893-94.

RECEIPTS.

Against the original estimate of Imperial receipts from customs duty on salt for 1892-93, amounting to Rs. 2,38,70,000, the Accountant-General has placed the revised estimate for that year at Rs. 2,33,00,000. The actual receipts during the first seven months of the current year compare thus with those of the corresponding period of the past three years :—

	1889-90.	1890-91.	1891-92.	1892-93.
	Rs.	Rs.	Rs.	Rs.
April to October ...	1,27,06,000	1,39,86,000	1,49,35,000	1,38,73,000
November to March	98,77,000	90,81,000	89,99,000	.....
Total ...	2,25,83,000	2,30,67,000	2,39,34,000	.....

These figures show that the larger the quantity cleared in the earlier months, the smaller is the demand during the later months. The clearances during the first seven months of the current year were smaller than in the same period of 1890-91. It may therefore be expected that the clearances during the last five months of the current year will be larger than those in the corresponding period of 1890-91. Taking 91¼ lakhs as the receipts during the last five months of the present year, against Rs. 90,81,000 obtained in the last five months of 1890-91, the total receipts for the year may amount to Rs. (1,38,75,000 + 91,25,000) 2,30,00,000, which will be adopted as the revised estimate for 1892-93. The Accountant-General's estimate of Rs. 2,33,00,000 for 1893-94, which is the same as that proposed by the Board, is accepted.

2. The total Provincial receipts for the current year were originally estimated at Rs. 1,30,000. The rents of warehouses during the first six months amounted to Rs. 28,152 only, against Rs. 44,747 realised during the corresponding period of last year. The rowanna and attrafee fees are also falling off. During the first six months of the current year, these amounted to Rs. 12,941 against Rs. 13,711 obtained in the same period of 1891-92. In view of these figures the Lieutenant-Governor would place the revised estimate for the current year and the estimate for next year at Rs. 90,000 each.

EXPENDITURE.

3. The original estimate for the current year was placed at Rs. 52,000 inclusive of a special provision of Rs. 21,000 for improving the accommodation at the Sulkea Salt Golahs. The amount has been raised by Rs. 75,000, the amount payable to Mr. Kilby as an honorarium for his patent scales, and the revised estimate has accordingly been placed by the Accountant-General at Rs. 1,27,000. This figure will be retained. The Accountant-General has provided

Rs. 31,000 for expenditure during next year, which is the ordinary normal expenditure of the Salt Department. A provision of Rs. 10,000 will, however, be kept in reserve to meet any further improvements that may possibly be made at Sulkea, Chittagong, or Narainganj, and the estimate raised to Rs. 41,000.

By order of the Lieutenant-Governor of Bengal,

H. H. RISLEY,

Secretary to the Govt. of Bengal.

Nos. 5139-40F.

COPY, with a copy of the estimates, forwarded to the Board of Revenue, Miscellaneous Department, and the Accountant-General, Bengal, for information.

By order of the Lieutenant-Governor of Bengal,

H. J. McINTOSH,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,

The 30th December 1892.

H. P.—Reg. No. 5863C—178—31-12-92.

STAMPS BUDGET ESTIMATE FOR 1893-94.

[FILE F $\frac{1\text{-E}}{56}$ 1].

No. 0482Bt., dated Fort William, the 17th December 1892.

Memo. by—O. T. BARROW, Esq., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

BUDGET ESTIMATE FOR 1893-94.

STAMPS.

HEADS AND ITEMS.	Actuals, 1891-92.	Budget estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1892.			Increase.	Decrease.	REVISED ESTIMATE, 1892-93.		ESTIMATE OF 1893-94.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1891-92.	First six months of 1892-93.	Total.			Proposed by Accountant-General.	Passed by Government.	Local estimate.	Revised by Accountant-General.		
ABSTRACT OF RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Sale of General stamps ...	40,61,694	40,80,000	20,98,571	20,25,139	41,23,710	1,20,000	.....			40,03,734	42,00,000		The revenue from this source continued to show a steady increase; Rs. 1,53,00,000 has been adopted for the revised estimate of the current year. The actuals of the 12 months ended October, however, aggregate Rs. 1,51,42,000 only, and the revised estimate therefore now appears fully high. I would not, under the circumstances, adopt for the present a higher estimate than Rs. 1,53,00,000 for the ensuing year.
Sale of Court-fee stamps	1,07,35,542	1,04,87,000	47,41,163	58,37,693	1,05,78,856	3,03,000	.....			1,07,60,435	1,07,90,000		
Sale of plain paper to be used with Court-fee stamps	2,17,078	2,05,000	1,01,141	1,10,616	2,11,757	13,000	.....			2,17,664	2,18,000		
Duty on impressing documents	57,758	95,000	2,051	5,318	3,269	.....	35,000			90,159	60,000		
Fines and penalties	28,756	30,000	11,821	14,569	26,390	.....	.....			27,955	30,000		
Miscellaneous ...	1,634	3,000	600	854	1,454	.....	1,000			1,690	2,000		
Total ...	1,51,00,462	1,49,00,000	69,51,245	79,94,189	1,49,45,434	4,36,000	36,000	1,53,00,000	1,55,00,000	1,51,01,637	1,53,00,000	1,57,00,000	
Imperial share—one-fourth ...	37,75,115	37,25,000						38,25,000	38,75,000		38,25,000	39,25,000	
Provincial share—three-fourths .	1,13,25,347	1,11,75,000						1,14,75,000	1,16,25,000		1,14,75,000	1,17,75,000	

Details.

HEADS AND ITEMS.	Actuals, 1891-92.	Budget estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1892.			REVISED ESTIMATE, 1892-93.		ESTIMATE OF 1893-94.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1891-92.	First six months of 1892-93.	Total.	Proposed by Accountant-General.	Passed by Government.	Local estimate.	Revised by Accountant-General.		
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
SALE OF GENERAL STAMPS.											
One-anna stamps for receipts and cheques	2,02,328	2,80,000	1,47,860	1,49,553	2,97,413			2,73,515	2,97,000		
Bills of exchange or hoondies	1,08,656	1,20,000	52,987	50,483	1,03,470			1,08,434	1,08,000		
Certificate stamps	1,18,244	1,15,000	1,13,969	3,184	1,17,053			1,18,516	1,18,000		
Other general stamps ...	35,42,466	35,65,000	17,83,855	18,21,920	36,05,775			35,03,269	36,77,000		
Total Sale of General Stamps	40,61,694	40,80,000	20,98,571	20,25,140	41,23,711			40,03,734	42,00,000		
SALE OF COURT-FEE STAMPS.											
Court-fee stamps	1,01,92,784	99,87,000	44,01,711	55,47,606	1,00,39,317			1,02,16,146	1,02,45,000		
Stamps for copies	5,40,758	5,00,000	2,49,452	2,90,087	5,39,539			5,44,289	5,45,000		
Total Sale of Court-fee Stamps	1,07,33,542	1,04,87,000	47,41,163	58,37,693	1,05,78,856			1,07,60,435	1,07,90,000		
SALE OF PLAIN PAPER TO BE USED WITH COURT-FEE STAMPS ...	2,17,078	2,05,000	1,01,141	1,10,616	2,11,757			2,17,664	2,18,000		
DUTY ON IMPRESSING DOCUMENTS.											
Duty on unstamped paper ..	28,343	85,000	−27,131	2,648	−24,483			85,549	56,000		
Duty on debentures compounded	23,008		23,008		23,008						
Do. on insufficiently stamped paper	6,407	10,000	2,072	2,670	4,742			4,610	4,000		
Total Duty on Impressing Documents ...	57,758	95,000	−2,051	5,318	3,269			90,159	60,000		
FINES AND PENALTIES.											
Stamp penalties by Revenue Officers ...	17,698	20,000	6,877	8,777	15,644			17,348	20,000		
Stamp penalties by Judicial Officers	11,058	10,000	4,944	5,792	10,736			10,607	10,000		
Total Fines and Penalties ...	28,756	30,000	11,821	14,569	26,390			27,955	30,000		
MISCELLANEOUS.											
Adjudication fees	598	1,000	304	301	605			641	1,000		
Other items	1,036	2,000	296	552	848			1,049	1,000		
Total Miscellaneous ...	1,634	3,000	600	853	1,453			1,690	2,000		
Total ...	1,51,00,462	1,49,00,000	69,51,245	79,94,189	1,49,45,434	1,53,00,000	1,55,00,000	1,51,01,637	1,53,00,000	1,57,00,000	
Imperial share—one-fourth		37,25,000					38,75,000			39,25,000	
Provincial share—three-fourths		1,11,75,000					1,16,25,000			1,17,75,000	

STAMPS.—*continued.*

HEADS AND ITEMS.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Increase.	Decrease.	Revised estimate, 1892-93.	Estimate of 1893-94. Local estimate.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
ABSTRACT OF EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
Superintendence	75,655	83,000	38,897	41,814	80,711	2,000	.....		74,782	85,000	85,000	The increase is due chiefly to the provision for the annual increment of pay of the Superintendent. The low actuals of 1891-92 are due chiefly to the smaller expenditure under Contingencies, the charges in the year aggregating Rs. 6,018 against the contract grant of Rs. 11,000.
Charges for the sale of General stamps	93,176	91,000	46,126	49,559	95,685	3,000	.....		92,744	94,000	96,000	A small increase taken in view of increased receipts estimated for.
Charges on sale of Court-fee stamps	1,10,238	1,10,000	49,098	58,385	1,07,483	1,000	.....		1,11,021	1,11,000	1,11,000	
Discount on plain paper ...	13,497	13,000	6,520	6,675	13,195	1,000	.....		13,770	14,000	14,000	Based on actuals.
Stamp paper supplied from Central Stores	1,57,796	2,71,000	1,57,796	.....	1,57,796	35,000	.....		2,01,180	3,06,000	3,06,000	The estimate of the Superintendent of Stamps, who provides for an increase in view of the expected increase in the issues to which I have added 1,05,000 on account cost of plain paper for use with Court-fee stamps, which in terms of the new Provincial contract is chargeable to this head, a corresponding reduction has been made under the head "30—Stationery and printing."
Total ...	4,50,362	5,68,000	2,98,237	1,56,633	4,54,870	42,000	.....	5,68,000	4,93,497	6,10,000	6,14,000	
Imperial share—one-fourth ..	1,12,590	1,42,000						1,42,000		1,52,000	1,52,000	
Provincial share—three-fourths	3,37,772	4,26,000						4,26,000		4,58,000	4,58,000	

Numbers. 1892-93.	Numbers. 1893-94.	HEADS AND ITEMS.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	Estimate of 1893-94. Local estimate.	Revised by Accountant General.	Passed by Government.	EXPLANATORY REMARKS.
		EXPENDITURE. SUPERINTENDENCE. PRESIDENCY EXECUTIVE ESTABLISHMENT.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Salaries.										
1	1	Superintendent of Stamps and Stationery	15,500	16,800	7,800	8,790	16,590		18,000	18,000	18,000	Increase due to increments.
1	1	Assistant Superintendent .	6,007	6,000	3,027	3,500	6,527		6,000	6,000	6,000	
		Total Salaries .	21,507	22,800	10,827	12,290	23,117		24,000	24,000	24,000	
		Establishment.										
1	1	Store-keeper .	29,590	6,720	14,736	17,057	31,793		7,200	7,200	7,200	Ditto ditto.
52	52	Clerks (below Rs. 200)		23,844					23,268	23,268	23,268	Decrease due to appointment on minimum pay.
27	27	Engineers, mechanics, labourers Servants, &c. ..	2,002	2,544	1,269	1,554	2,363		2,544	2,544	2,544	
...	...	Temporary establishment... ...	460	.....	.....	.....	400		.....	... ..		
		Total Establishment	32,052	33,108	16,005	18,611	34,616		33,012	33,012	33,012	
		Allowances.										
		Travelling allowances	9	50	3	6	9		50	20	20	Reduced on actuals.
		Supplies and Services.										
		Landing, freight and packing charges	7,559	8,000	4,768	2,535	7,303		8,000	8,000	8,000	
		One-third freight on Europe stores	222	500	96	54	150		500	500	500	
		Charges for Europe stores ...	2,544	1,500	1,301	584	1,885		2,000	2,000	2,000	Increased requirements for cost of punching machines.
		Cost of Punching Machines ...	.....	165	.....	.....	.....		100	100	100	
		Value of Mint stores	.....	.....	.....	2	2		.....	... ..	.. ..	
		Petty construction and repairs										
		Total Supplies and Services ...	10,325	10,165	6,165	3,175	9,340		10,600	10,600	10,600	
		Contingencies.										
		Purchase of furniture	.....	. . .	.....	304	304		.....	.....	.....	
		Postage charges	2,906	3,200	1,402	1,482	2,884		3,500	3,000	3,000	Reduced on actuals.
		Telegram charges	23	.....	12	23	35		.....	50	50	
		Hot weather charges	.....	.....	.....	328	328		.. ...	300	300	
		Office expenses and miscellaneous	1,463	1,500	589	691	1,280		2,000	1,650	1,650	
		Total Contingencies ...	4,392	4,700	2,003	2,828	4,831		5,500	5,000	5,000	
		Total Presidency Executive Establishment	68,285	70,823	35,003	36,910	71,013		73,102	72,632	72,632	

STAMPS.—*concluded.*

Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	Estimate of 1893-94. Local estimate.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
EXPENDITURE—*concld.*										
SUPERINTENDENCE—*concld.*										
DISTRICT ESTABLISHMENTS.										
NUMBERS. 1892-93. 1893-94.										
Establishment.										
5 5 Clerks	1,328	1,428	718	845	1 563		1,476	1,476	1,476	Increase due o increments.
2 2 Establishment for the sale of stamps ..	24	144	12	12	24		144	144	144	
		1,572						1,620	1,620	
Deduct—Probable savings ..	.....	572		..	.		.	252	252	
Total Establishment	1,352	1,000	730	857	1,587		1,620	1,368	1,368	
Supplies and Services.										
Purchase of tents .	.....		....	.....	.....					
Rewards to informers	994		902	888	1,810					
Contingencies										
Repair of tents	.....	11,000	.....	.....	.....			11,000	11,000	Contract contingent grant.
Repair of furniture . .	200		180	50	230					
Hot weather charges ...	26		5	22	27					
Postage charges	.....		... ..	5	5					
Telegram charges	... ..		.....	2	2					
Office expenses	.....		.....	847	847					
Miscellaneous	4,798		2,057	2,233	4,290					
Regrant of savings ...	.....	177	...	...	..		.. ...	.....	.....	
Total Supplies and Services and Contingencies ...	6,018	11,177	3,164	4,047	7,211		..	11,000	11 000	
Total District Establishments	7,370	12,177	3,894	4,904	8,798		1,620	12,368	12,368	
Total Superintendence ..	75,655	83,000	38,897	41,814	80,711		74,782	85,000	85,000	
CHARGES FOR SALE OF GENERAL STAMPS.										
Discount on sale of one-anna stamps		9,000					9,390			
Discount on sale of bills of exchange or hoondies ..	93,176	4,000	46,126	49,559	95,685		3,364			
Discount on sale of other general stamps ...		178,000					79,981			
Contingent and other charges		.					. ...			
Total Charges for the Sale of General Stamps	93,176	91,000	46,126	49,559	95,685		92,744	94,000	93,000	A small increase taken in view of increased receipts estimated for.
CHARGES ON SALE OF COURT-FEE STAMPS.										
Discount on sale of adhesive stamps	1,10,238	1,00,000	49,098	58,385	1,07,483		1,02,568			
Discount on sale of stamps for copies		10,000					8,453			
Total Charges on sale of Court-fee stamps	1,10,238	1,10,000	49,098	58,385	1,07,483		1,11,021	1,11,000	1,11,000	Ditto ditto.
Discount on plain paper	13,497	13,000	6,320	6,875	13,195		13,770	14,000	14,000	Based on actuals.
Stamp paper supplied from Central Stores	1,57,796	2,71,000	1,57,796	.....	1,57,796		2,01,180	3,06,000	3,06,000	The estimate of the Superintendent of Stamps, who provides for an increase in view of expected increase in the demand for stamps, to which I have added Rs. 1,05,000 on account of cost of plain paper for use with Court-fee stamps, which in terms of the new Provincial contract is chargeable to this head, a corresponding reduction has been made under the head "3—Stationery and Printing."

C. E. G.—Reg. No. 6313C—168—7-1-93.

[FILE F $\frac{1\text{-E}}{56}$ 2.]

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 6TH JANUARY 1893.

RESOLUTION—No. 86F.

READ—

Memorandum from the Accountant-General, Bengal, No. 0482Bt., dated the 17th December 1892, submitting the estimates of the Stamp Department for the year 1893-94.

The estimate of total revenue from Stamps for 1892-93 as passed by the Government of India amounts to Rs. 1,49,00,000. The Accountant-General has now placed both the revised estimate for the current year and the estimate for next year at Rs. 1,53,00,000. The latest return from the Comptroller-General shows that the receipts in the first eight months of the current year amounted to Rs. 99,43,000 against Rs. 96,41,000 obtained in the corresponding period of last year, showing an increase of Rs. 3,02,000 in eight months. The actual receipts in 1891-92 were Rs. 1,51,00,462, and the Lieutenant-Governor thinks that the revised estimate for 1892-93 may be safely raised to Rs. 1,55,00,000.

2. The Accountant-General's estimate of the receipts during the year 1893-94 also appears to be susceptible of enhancement. The growth of this revenue during the past five years has been as follows:—

		Rs.	Increase. Rs.
1887-88	... ...	1,38,16,000	.....
1888-89	... ...	1,38,39,000	23,000
1889-90	... ...	1,42,38,000	3,99,000
1890-91	... ...	1,42,47,000	9,000
1891-92	... ...	1,51,00,000	8,53,000
	Total ...	.....	12,84,000

The increase amounts to Rs. 12,84,000, or an average of more than three lakhs a year. The small increase in 1890-91 was due to the reduction in the rate of copying fees from 4 annas to 3 annas per folio with effect from 1st April 1890. The Lieutenant-Governor accordingly considers that the increase for next year may fairly be taken at not less than two lakhs, and would therefore place the estimate at (Rs. 1,55,00,000 + Rs. 2,00,000 =) Rs. 1,57,00,000.

3. The Accountant-General estimates the total expenditure for 1893-94 at Rs. 6,10,000 against Rs. 5,68,000, the sanctioned grant for the current year, and Rs. 4,50,362, the actuals of 1891-92. The actuals of 1891-92 did not include the cost of plain paper for use with Court-fee Stamps, which, under the terms of the new Provincial Contract, is charged to this head with effect from 1892-93 instead of to "Stationery and Printing." The Accountant-General has placed the estimate of "Charges for the sale of general stamps" for 1893-94 at Rs. 94,000. The actuals of 1891-92 were Rs. 93,176, and those of 12 months ending 30th September 1892 Rs. 95,685. The estimate for next year will be placed at Rs. 98,000. The Accountant-General's estimates under the remaining heads are accepted, and the total grant will stand at Rs. 6,14,000.

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimate, be forwarded to the Accountant-General, Bengal, and to the Board of Revenue, for information.

By order of the Lieutenant-Governor of Bengal,

H. H. RISLEY,

Secretary to the Government of Bengal.

Nos. 87-88F.

COPY forwarded to the

By order of the Lieutenant-Governor of Bengal,

H. J. McINTOSH,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 6th January 1893.

A.McL —Reg. No. 63140—168—7-1-93

EXCISE ESTIMATE, 1893-94.

[FILE F $\frac{1\text{-}E}{9}$ 1.]

No. 0485Bt., dated Calcutta, the 22nd December 1892.

Memo. by- O. T. BARROW, Esq., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

BENGAL IMPERIAL AND PROVINCIAL SERVICES.

EXCISE.

HEADS AND ITEMS.	Actuals, 1891-92.	Budget estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1892.			Increase.	Decrease.	Revised estimate, based on the actuals of the first six months of 1892-93.	ESTIMATE OF 1893-94.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1891-92.	First six months of 1892-93.	Total.				Proposed by Board of Revenue.	Revised by Accountant-General.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
RECEIPTS.												
Licenses and Distillery fees and duties for the sale of Liquors and Drugs.												
License fees	63,61,193	61,60,000	30,14,475	34,52,630	64,67,105	3,00,000	.....		63,76,374	64,60,000		The revenue under this head shows a considerable increase in 1891-92 as compared with the preceding year; the actuals for the 12 months ended October 1892 aggregate Rs. 1,12,36 indicating further increase of about a lakh in the current year. Rs. 1,14,00,000 was advised by Government in letter No. 4995F, dated 5th November 1892, to be adopted as the revised estimate for the current year, in view of the receipts for the past six months and the settlement of excise shops which show an increase of four lakhs in Excise fees, but in view of the actuals for the 12 months end d October. I would not at present adopt a higher figure than Rs. 1,12,000 for the estimate of 1893-94.
Distillery fees	54,908	60,000	78,979	25,815	54,704	.....	4,000		55,869	56,000		
Still-head duty	17,58,966	17,80,000	8,99,910	9,35,058	18,35,018	.....	86,000		16,53,994	16,94,000		
Farm of drugs	12,73,204	13,08,000	6,27,484	6,21,933	12,49,417	.....	.....		13,06,612	12,06,000		
Rent of toddy trees ...	1,454	2,000	1,066	188	1,254	.....	.....		4,411	2,000		
Total ...	94,49,729	93,10,000	45,71,904	50,35,624	96,07,588	3,00,000	90,000		93,97,460	95,20,000		
Gain on sale proceeds of Excise Opium	16,74,671	16,30,000	8,40,804	8,17,930	16,58,734	40,000	.....		16,58,069	16,70,000		
Do. on duty on Ganja	.....	.....	.....	2,323	2,323	.....	.....		.....	.....		
Fines, confiscations and miscellaneous	9,561	10,000	5,386	4,530	9,916	.....	.....		8,884	10,000		
GRAND TOTAL ...	1,11,33,961	1,09,50,000	54,18,154	58,60,407	1,12,78,561	3,40,000	90,000	1,14,00,000	1,10,64,413	1,12,00,000	1,15,00,000	
Imperial share—three-fourths	83,50,471	82,13,000						85,50,000		84,00,000	86,25,000	
Provincial share—one-fourth	27,83,490	27,37,000						28,50,000		28,00,000	28,75,000	
ABSTRACT OF EXPENDITURE.												
Collectors', Commissioners', and Cantonment Magistrates' Establishments	6,65,664	6,82,000	3,51,379	3,42,851	6,94,230	.....	7,000	6,82,000	5,73,961	6,75,000	7,16,000	No provision has been made for construction of distillery buildings pending the orders of Government; omitting this item, the total estimate exceeds that of last year by Rs. 23,000. This increase is due to the provision for the revised scale of establishment sanctioned in Bengal Government No. 545T-F, dated 4th October 1892, and the increased provision for travelling allowances in accordance with the actuals.
Imperial share—three-fourths	4,99,248	5,12,000						5,12,000		5,06,000	5,37,000	
Provincial share—one-fourth	1,66,416	1,70,000						1,70,000		1,69,000	1,79,000	

EXCISE—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Estimate of 1893-94. Proposed by Excise Commissioner.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		Expenditure.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		COLLECTORS', COMMISSIONERS' AND CANTONMENT MAGISTRATES' ESTABLISHMENTS.									
		PRESIDENCY ESTABLISHMENT.									
		ADMINISTRATIVE ESTABLISHMENT.									
		In the Office of the Excise Commissioner, Bengal.									
		Salaries.									
1	1	Excise Commissioner (on Rs. 2,900)	31,733	32,256	15,192	14,213	29,405	34,800	33,408	29,736	Represents salary of the Excise Commissioner at Rs. 2,900 per month less annuity deduction.
1	1	Deputy Collector (Personal Assistant) (on Rs. 500)	6,655	6,000	3,655	3,510	7,165	6,000	6,000	6,000	
2	2	Excise Inspectors (on Rs. 400 and Rs. 250) ...	.....	9,000	.....	1,250	1,250	7,800	7,800	7,800	Represents pay of a fifth and seventh grade Deputy Collectors.
		Total Salaries ...	38,388	47,256	18,847	18,973	37,820	48,600	47,208	43,536	
		Establishment.									
...	3	Special Railway Sub-Inspectors	.....	.....	.....	.....	.....	3,600	3,600	3,600	Appointments of three Special Railway Sub-Inspectors for the prevention and detection of the smuggling of Opium sanctioned in Bengal Government order No. 5658. R., dated 5th February 1892.
25	25	Clerks (on less than Rs. 200) ...	16,630	16,992	8,395	10,060	18,455	19,200	(b) 19,200	(b) 19,200	(b) Increase due to appointments of five peons, two for the Excise Inspectors and three for the Special Railway Sub-Inspectors under order of the Government of Bengal, Financial Department, No. 3505, dated 1st August 1891, and scale of Excise Establishment received with Bengal Government No. 545, dated 4th October 1892.
9	14	Servants	2,273	1,020	830	513	1,343	1,236	(b) 1,236	(b) 1,236	
...	...	Temporary establishment ...	.....	.....	.....	6	6	.....	.....	.....	
		Total Establishment	18,903	18,012	9,225	10,579	19,804	24,036	24,036	24,036	
		Allowances.									
		Travelling allowances of officers	3,192	4,500	1,031	1,010	2,041	5,500	5,500	5,500	Increased provision made to meet the allowances of the three Special Railway Sub-Inspectors recently sanctioned.
		Travelling allowances of establishment	3,617	1,000	2,145	41	2,186	1,500	1,500	1,500	
		Total Allowances ...	6,809	5,500	3,176	1,051	4,227	7,000	7,000	7,000	
		Supplies and Services.									
		Petty construction	.....	.....	.....	.....	.....	.....	.....	.....	
		Petty repairs	.....	.....	.....	.....	.....	.....	.....	.....	
		Contingencies.									
		Purchase of books and publications	.....	.....	.....	.....	.....	.....	.....	.....	
		Remuneration to copyists ...	.....	.....	.....	.....	.....	.....	.....	.....	
		Rates and taxes	.....	.....	.....	.....	.....	.....	.....	.....	
		Office and ground rent ...	.....	.....	.....	.....	.....	.....	.....	.....	
		Purchase of furniture ...	.....	.....	.....	.....	.....	.....	.....	.....	
		Repair of furniture ...	.....	.....	.....	.....	.....	.....	.....	.....	
		Hot and cold weather charges	.....	.....	.....	.....	.....	.....	.....	.....	
		Tour charges	.....	.....	.....	.....	.....	.....	.....	.....	
		Postage charges	.....	.....	.....	.....	.....	.....	.....	.....	
		Telegram charges	.....	.....	.....	.....	.....	.....	.....	.....	
		Office expenses	.....	.....	.....	.....	.....	.....	.....	.....	
		Miscellaneous	.....	.....	.....	.....	.....	.....	.....	.....	
		Total Supplies and Services and Contingencies	5,683	2,400	4,685	1,022	5,707	2,400	2,400	2,400	Represents part of the contract contingent grant estimated for by the Excise Commissioner.
		Total Administrative Establishment	69,783	73,168	35,933	31,625	67,558	82,036	80,644	67,072	
		EXECUTIVE ESTABLISHMENT.									
		In the Calcutta Collectorate.									
		Salaries.									
1	1	Abkari Superintendent (on Rs. 1,000) ...	12,021	12,000	6,001	6,000	12,001	12,000	12,000	12,000	

EXCISE—*continued.*

Numbers 1892-93.	Numbers 1893-94.	Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Estimate of 1893-94. Proposed by Calcutta Collector.	Revised by Accountant General.	Passed by Government.	Explanatory Remarks.
		Expenditure—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		COLLECTORS', COMMISSIONERS' AND CANTONMENT MAGISTRATES' ESTABLISHMENTS—*contd.*									
		PRESIDENCY ESTABLISHMENT—*contd.*									
		EXECUTIVE ESTABLISHMENT—*contd.*									
		Establishment.									
2	2	Clerks (on Rs. 200 and over) ...	2,569	6,000		18,298		6,000	6,000	6,000	
43	43	Clerks (below Rs. 200) ...	.....	23,220				23,868	23,868	23,868	Increase due to increments.
50	50	Servants	2,788	4,896		2,758		4,932	4,932	4,932	Ditto ditto.
...	...	Temporary establishment ...	40	.....		64		.....	.....	.....	The actuals of 1891-92 have been adjusted under District Establishment; *vide* page 4.
		Executive, and Inspecting Establishment.									
2	2	Excise Superintendents (Preventive Force)		7,440		1,803		7,440	7,440	7,200	
4	4	Preventive Sub-Inspectors ...		1,920		1,427		1,920	1,920	1,920	
1	1	Excise Darogah		840				840	840	840	
1	1	Clerk ...		288		34		300	300	300	Increase due to increments.
24	24	Servants		3,132		1,095		3,120	3,120	3,120	Reduction of pay of a servant.
		DISTILLERY ESTABLISHMENT.									
2	2	Superintendents		3,000		1,872		3,000	3,000	3,000	
3	3	Deputy Superintendents ...		1,800		325		1,800	1,800	1,800	Increase due to increments.
5	5	Clerks		1,224		275		1,260	1,260	1,260	
37	37	Servants		3,168		938		3,168	3,168	3,168	
		Temporary establishment ...		.....		.....		.....	.....	.....	
		Total Establishment	5,397	56,928	1,987	28,889	30,876	57,648	57,648	57,408	The actuals of 1891-92 have been adjusted under District Establishment; *vide* page 4.
		Allowances.									
		Travelling allowances of officers		1,680	.....	28	28	350	350	350	The actuals of 1891-92 have been adjusted under District Establishment; *vide* page 5.
		Travelling allowances of establishment			—64	776	712	2,260	2,260	2,260	
		Total Allowances ...	.....	1,680	—64	804	740	2,610	2,610	2,610	
		Supplies and Services.									
		Fees to pleaders in excise cases	.....	.....	.....	.....	.....	.....	.....	.....	
		Petty construction	162		158	62	268	.....	.....	.....	
		Petty repairs	5,840	.....	2,915	4,065	6,980	.....	.....	.....	
		Rewards	.....	.....	.....	.....	.....	.....	.....	.....	
		European stores	.....	.....	.....	.....	.....	.....	.....	.....	Estimate of Collector of Calcutta reproduced.
		Mint stores	.....	.....	.....	.....	.....	.....	.....	.....	
		Remuneration to copyists ...	807	150	745	96	841	150	150	150	
		Contingencies.									
		Rates and taxes	7,768	1,400	3,845	573	8,258	1,700	1,700	1,700	Estimate of Collector of Calcutta reproduced, based on requirements.
		Office and ground rent ...		7,680		3,840		7,680	7,680	7,680	
		Purchase of books and publications	.....		.....	.....	.....				
		Hot-weather charges	763		763	345	1,108				
		Purchase and repair of furniture	70		35	.....	35				
		Postage charges	1,042		546	130	676				
		Telegram charges...	235		142	16	158				
		Office expenses	1,477		88	425	513				
		Miscellaneous	2,370	13,000	1,126	540	1,666		13,000	13,000	Represents part of the contract contingent grant.
		Total Supplies and Services and Contingencies ...	20,534	22,230	10,363	10,150	20,513	9,530	22,530	22,530	
		Total Executive Establishment	37,952	92,838	18,287	45,843	64,130	81,788	94,788	94,548	
		Total Presidency Establishment	1,07,735	1,66,006	54,220	77,468	1,31,688	1,63,824	1,75,432	1,62,520	

EXCISE—*continued.*

Numbers 1892-93.	Numbers 1893-94.	Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Estimate of 1893-94. Proposed by Excise Commissioner.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		Expenditure—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		COLLECTORS', COMMISSIONERS' AND CANTONMENT MAGISTRATES' ESTABLISHMENTS—*contd.*									
		DISTRICT ESTABLISHMENT.									
		SADAR ESTABLISHMENT.									
		Salaries.									
18	17	Deputy Collectors (on Rs. 200 and over)	58,764	61,800	30,899	31,860	62,759	55,800	55,800	55,800	
		Establishment.									
112	116	Clerks (on less than Rs. 200) ...	45,173	46,686	22,749	25,788	48,537	46,066	46,066	46,066	
62	80	Servants	5,655	4,836	2,482	2,830	5,312	6,180	6,180	6,180	
		Temporary establishment	37	.....	37	10	47				
		Total Establishment	50,865	51,522	25,268	28,628	53,896	52,246	52,246	52,246	Revised scale of establishment sanctioned in Bengal Government No. 545T—F, dated 4th October 1892.
		Executive and Inspecting Establishment.									
163	187	Excise Inspectors (on less than Rs. 200) ...	18,665	.....	.....	3,915	1,17,910	1,16,460	1,16,460	1,16,940	
		Excise Deputy Inspectors. ...	832	98,262	55,430	603					
		Preventive Inspectors and Darogahs ...				16,545					
		Sub-Inspectors (on less than Rs. 200) ...	88,132			41,417		.....	.....	.....	
51	11	Clerks (on less than Rs. 200) ...	45,019	14,424	23,222	5,979	29,201	2,688	2,688	2,688	
617	612	Servants	47,399	45,228	23,517	24,447	47,964	44,904	44,904	45,048	
		Temporary establishment ...	203	.....	191	87	278	.....	.....	.....	
		Total Executive and Inspecting Establishment...	2,00,250	1,57,914	1,02,360	92,993	1,95,353	1,64,052	1,64,052	1,64,676	
		Total Sadar Establishment ...	3,09,879	2,71,914	1,58,527	1,53,481	3,12,008	2,72,098	2,72,098	2,72,722	
		DISTILLERY ESTABLISHMENT.									
		Salaries.									
13	11	Superintendents (Sub-Deputy Collectors) ...	24,922	20,100	13,336	11,865	25,201	18,300	18,300	21,100	
		Establishment.									
20	22	Deputy Superintendents (Kanungos) ...	14,679	15,000	6,818	8,204	15,022	16,980	16,980	16,980	Revised scale of establishment sanctioned in Bengal Government No. 545T—F, dated 4th October 1892.
62	59	Clerks (on less than Rs. 200) ...	14,676	17,136	7,286	8,304	15,590	18,540	18,540	18,540	
165	164	Servants	13,893	11,952	7,077	6,984	14,061	12,000	12,000	12,000	
		Temporary establishment ...	161	.....	161	.....	161	.....	.....	.....	
		Total Establishment ...	43,409	44,088	21,342	23,492	44,834	47,520	47,520	47,520	
		Total Distillery Establishment	68,331	64,188	34,678	35,357	70,035	65,820	65,820	68,620	

EXCISE—*concluded.*

HEADS AND ITEMS.	Actuals, 1891-92.	Budget estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1892.			ESTIMATE OF 1893-94.		Passed by Government.	EXPLANATORY REMARKS.
			Past six months of 1891-92.	First six months of 1892-93.	Total.	Proposed by Excise Commissioner.	Revised by Accountant-General.		
Expenditure—continued	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	
COLLECTORS', COMMISSIONERS' AND CANTONMENT MAGISTRATES' ESTABLISHMENTS—*contd.*									
DISTRICT ESTABLISHMENT—*contd.*									
Allowances									
Travelling allowances of officers ..	11,799	65,921	7,757	7,154	14,911	17,751	16,382	16,382	Reduced with reference to actuals.
Travelling allowances of establishment ..	(c)56,482		29,161	32,639	61,828	52,613	60,613	60,616	Increased with reference to actuals. (c) Includes travelling allowance of the executive establishments
House allowance				5	5	...	...		
Total Allowances	68,281	65,921	36,926	39,818	76,744	70,364	76,995	76,995	
Supplies and Services									
Rewards ..	57,712	..	29,322	21,353	50,675				
Cost of land	1,016	186	23	..	23	186	186	186	
Petty construction and repairs	6,728	.....	2,316	3,028	5,344		...	.....	
Construction of distillery buildings	32,190	30,000	27,501	5,606	33,107	..	.. ..	30,000	It rests with the Government to decide the amount of provision that should be made in 1893-94 for the construction of distillery buildings.
Mint stores ..						..	..		
Europe stores	101		101	...	101	.. ...	... ..	.....	
Law charges	68	.. ...	68	..	68	..	.. ...	..	
Purchase of tents	...	.....		..	..	..	... ..	...	
Contingencies.									
Purchase of books and publications	..	..		...		.. ...	... ..		
Hot and cold weather charges	1,220		316	995	1,311		..		
Four charges	58	.. ...	47	7	54		..		
Office expenses	1,337		716	645	1,361	.. ..	..		
Repair of tents ...	..			3	3	..			
Rent, rates and taxes ..	1,444	1,863	810	595	1,405	2,369	2,369	2,369	Provision made for municipal rates and taxes of the Russa Distillery
Purchase of furniture ...	1,993		1,735	216	1,951		.. ...	.....	
Repair of furniture ..									
Postage charges ...	4,395		2,348	2,436	4,784	...	... ..	... ..	
Telegram charges	324		196	132	328	..	..		
Miscellaneous ..	2,852	82,600	1,429	1,811	3,240	.. ..	*82,100	*82,100	
Total Supplies and Services and Contingencies ..	1,11,438	1,14,649	66,928	34,827	1,03,755	2,555	84,655	1,34,655	
Total District Establishment	5,67,929	5,15,994	2,97,059	2,65,483	5,62,542	4,10,837	4,99,568	5,53,902	
Add for rounding									
Total Collectors' Commissioners', &c., Establishments	... ..	.. ...			... .		.. ...	7,15,512 488	
	6,65,664	6,82,000	3,51,279	3,42,951	6,94,230	5,73,961	6,75,000	7,10,000	

* Amount of contract contingent grant 1,00,000

Deduct—

	Rs.	
Amount provided for under Presidency Administrative Establishment ...	2,400	
Amount provided for under Executive Establishment	13,000	
	15,400	
Amount provided for under 30, Stationery and Printing	2,500	17,900
Net Total		82,100

C. E. G.—Reg. No. 6957C -178—28-1-93.

[FILE $\frac{1\text{-E}}{9}$2.]

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 18TH JANUARY 1893.

RESOLUTION—No. 366F.

READ—

Memorandum from the Accountant-General, Bengal, No. 0485Bt., dated the 22nd December 1892, submitting the estimates of the Excise Department for the year 1893-94.

RECEIPTS.

The total receipts under "Excise" for 1892-93 were originally estimated at Rs. 1,09,50,000, but in view of the actuals of 1891-92 amounting to Rs. 1,11,33,961, and those of the twelve months ending September 1892, Rs. 1,12,78,561, and in consideration of the facts that the settlement of excise shops showed an increase of four lakhs and that the crops in Bihar held out great promise, the estimate was raised to Rs. 1,14,00,000, and this amount has been taken by the Accountant-General as the revised estimate for the current year. His estimate is accepted.

2. The Accountant-General estimates the total revenue for the ensuing year at Rs. 1,12,00,000 against Rs. 1,10,64,413 estimated by the Board. The Accountant-General's estimate is based on actuals which show a tendency towards an increase of revenue. In Government order No. 654T.-F., dated the 24th October 1892, sanction has been given to the enhancement of duty on wholesale licenses for the vend of imported liquor in the town of Calcutta from Rs. 50 a year to Rs. 50 a month, or Rs. 600 a year, from 1st April 1893. The operation of this order will have the effect of increasing the revenue to a considerable extent. Moreover, a considerable increase is also anticipated next year under the head "Farm of drugs," owing to the present rates of duty on all kinds of ganja being raised by one rupee per seer with effect from 1st April 1893, under the orders of the Government of India, in the Finance and Commerce Department, No. 784, dated the 23rd February 1891. The Lieutenant-Governor considers that the total increase on this and other accounts may not be less than three lakhs, and accordingly the Accountant-General's estimate is raised from Rs. 1,12,00,000 to Rs. 1,15,00,000.

EXPENDITURE.

3. Under "Presidency Establishment" the Accountant-General has provided Rs. 33,408 on account of the salary of the Excise Commissioner for 1893-94, at the rate of Rs. 2,900 a month, less annuity deduction at 4 per cent. Under the recent orders of the Secretary of State, the future Excise Commissioner will be a Magistrate of the second grade and will draw a salary of Rs. 1,800 a month. As the present incumbent, Mr. Westmacott, will probably vacate the appointment towards the end of the current year, the estimate may be placed at Rs. (1,800×12=21,600,) less annuity deduction at 4 per cent. amounting to Rs. 864, or Rs. 20,736.

3. The estimate under "Executive Establishment" includes a provision of Rs. 7,440 for the salary of two Excise Superintendents (Preventive Force) at at Rs. 400 and 220. With reference to the sanctioned pay of the appointments, and to the salary actually drawn by the present incumbents, the estimate will be reduced by Rs. 240.

4. Under "District Establishment" the Accountant-General has made provision for the salaries of 17 Deputy Collectors only, whereas the number should have been 18, as pointed out in paragraph 3 of Government Resolution No. 337F., dated 18th January 1892. Under "Distillery Establishment—Superintendents

(Sub-Deputy Collectors)" provision has been made for 11 officers at Rs. 18,300. The estimate should be raised to Rs. 21,100 to provide for the salary of the full complement of sanctioned officers.

5. Under "Executive and Inspecting Establishment" subordinate to "District Establishment" the Accountant-General has reproduced the Excise Commissioner's estimates for "Inspecting officers" and "servants," amounting respectively to Rs. 1,16,460 and 44,904. These figures do not take into account the salary of an additional Sub-Inspector on Rs. 40 a month and two peons on Rs. 6 each per mensem, sanctioned for the 24-Parganas in Government order No. 614T.-F., dated 19th October 1892. These charges will be included, and the estimate for "Inspecting officers" will be raised by Rs. (40×12=480) and that for "Servants" by Rs. (6×2×12=144).

6. No provision has been made by the Accountant-General under the head of "Special Contingencies," for the construction of distillery buildings in charge of the Civil Department. A sum of Rs. 50,000 will be provided under this head.

7. The variations under other heads have been explained by the Accountant-General, and his estimates are accepted.

8. In accordance with the foregoing remarks the grants under the several heads will stand thus:—

		Accountant-General's estimate.	Grant now sanctioned.
Presidency Establishment—			
Administrative Establishment	...	80,644	67,972
Executive ditto	...	94,788	94,548
District Establishment—			
Deputy Collectors ...	...	55,800	55,800
Sub-Deputy Collectors ...	...	18,300	21,100
Establishment	...	2,63,818	2,64,442
Travelling allowance ...	...	76,995	76,995
Supplies and Services ...	...	84,665	1,34,655
		6,75,000	7,15,512
Add—for rounding ...	...	....	488
Total	...	6,75,000	7,16,000

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimates, be forwarded to the Board of Revenue and the Accountant-General, Bengal, for information.

By order of the Lieutenant-Governor of Bengal,

H. H. RISLEY,

Secretary to the Govt. of Bengal.

Nos. 367-68F.

COPY forwarded to the.

By order of the Lieutenant-Governor of Bengal,

H. J. McINTOSH,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 18th January 1893.

A. McL.—Reg. No 68280—185—18.1.93.

BENGAL PROVINCIAL SERVICES.

[FILE F $\frac{1\text{-E}}{42}$ 1.]

No. 0481Bt., dated Fort William, the 17th December 1892.

Memo. by—O. T BARROW, Esq., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

PROVINCIAL RATES BUDGET ESTIMATE OF RECEIPTS AND EXPENDITURE FOR 1893-94.

HEADS AND ITEMS.	Actuals, 1891-92.	Budget estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1892.			Increase.	Decrease.	REVISED ESTIMATE, 1892-93.		ESTIMATE, 1893-94.		Passed by Government	EXPLANATORY REMARKS
			Last six months of 1891-92	First six months of 1892-93.	Total.			Proposed by Accountant-General.	Passed by Government.	Proposed by Local Officers.	Revised by Accountant-General.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
RECEIPTS.													
RATES AND CESSES ON LANDS.													
Public Works Cess under Act IX (B C) of 1880.													
Cess on lands	40,58,745	39,80,000	21,91,859	17,81,327	39,72,686					42,40,332	41,50,000	41,50,000	Increased receipts have been estimated for chiefly in the districts of Bhagulpur, Monghyr, Mymensingh, Jessore and Murshidabad, consequent on revaluations; but with reference to the actual of 1891-92, which aggregated 40,80,000, and for the 12 months ended October 1892, which amounts to 40,57,000, I think it would be preferable not to adopt a higher figure than 41,50,000 for the estimate of 1893-94.
Cess on mines, railways, &c.	21,045		18,772	5,901	24,673					23,312			
Miscellaneous receipts	...				...					.....			
Total	40,79,790	39,80,000	22,10,131	17,87,228	39,97,359	1,70,000	...			42,63,644	41,50,000	41,50,000	
MANAGEMENT OF WARDS' AND ATTACHED ESTATES													
Rates levied for management of Wards' Estates	60,124	51,000	31,906	18,431	50,337	9,000	.....			51,537	60,000	60,000	The actual receipts in past years were as follows:— Rs. 1889-90 62,000 1890-91 71,000 1891-92 79,000 and with reference to the actuals for the 12 months ended October 1892, which amounts to Rs. 84,000, it is proposed to adopt Rs 80,000 for the estimate of 1893-94.
Four annas rate per cent for treasury establishment	19,155	16,000	9,641	6,914	16,555	4,000	... ..			16,484	20,000	20,000	
Total	79,279	67,000	41,547	25,345	66,892	13,000	..			68,021	80,000	80,000	
Road Cess under Act IX (B.C.) of 1880.													
Proportionate cost of establishment for collecting Road Cess, including contribution for pensions of such establishment (retained as a Provincial receipt)	3,64,355	3,70,000	1,68,088	1,91,504	3,59,592	.....	39,000			3,43,428	3,31,000	3,31,000	
Total ..	3,64,355	3,70,000	1,68,088	1,91,504	3,59,592		39,000			3,43,428	3,31,000	3,31,000	
GRAND TOTAL	45,23,424	44,17,000	24,19,766	20,04,077	44,23,843	1,83,000	39,000	44,17,000	44,50,000	46,75,093	45,61,000	45,61,000	

PROVINCIAL SERVICES—*concluded.*

Head and Items.	Numbers 1892-93.	Numbers 1893-94.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Increase.	Decrease.	Revised estimate, 1892-93. Proposed by Accountant-General.	Passed by Government.	Estimate, 1893-94. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
EXPENDITURE.															
COLLECTION OF RATES AND CESSES—P.															
Road and Public Works Cesses.															
Salaries.															
Deputy Collectors ... ... / Sub-Deputy Collectors	12	9	31,121	26,400	15,340	16,355	31,695	.....	7,150			19,250	19,250	19,250	Decrease due to the termination of the revaluation work in the districts of Murshidabad, Patna and Pubna.
Total Salaries			31,121	26,400	15,340	16,355	31,695	.....	7,150			19,250	19,250	19,250	
Establishment.															
Clerks ...	360	367	2,06,868	1,14,000	98,148	1,12,751	2,10,899	.....	5,750			1,14,821	1,14,821	1,14,821	Increase of (3) clerks in Midnapur, (1) in Faridpur, and (3) in Mymensingh counterbalanced by decreases in the districts of Hughli, Monghyr, Murshidabad, and Gya, due to the appointment of clerks on minimum pay.
Servants ...	94	94		6,500								6,504	6,500	6,500	
Temporary establishment				60,000								43,351	53,429*a*	53,429	*a* Decrease due to the termination of the revaluation work in the districts mentioned above; in view of actuals the full decrease estimated has not been adopted. The 7+5 months actuals are 1,97,000 for total establishment.
Total Establishment			2,06,868	1,80,500	98,148	1,12,751	2,10,899	.....	5,750			1,64,676	1,74,750	1,74,750	
Contribution for pension of establishment for collection of Road Cess (⅛ of ½ of the sanctioned pay) ...			.....	9,100	.....	.....	.....	.....	100			9,121	9,000	9,000	The actuals are included under establishment.
Allowances.															
Travelling allowances ...			943	2,000	315	562	877	.....	1,000			2,304	1,000	1,000	Reduced on actuals.
Contingencies.															
Postage charges			1,473	4,000	764	889	1,653					4,782	1,500	1,500	
Process-serving charges ... / Office expenses and miscellaneous			1,86,651	1,57,000 / 73,000	93,397	1,07,109	2,00,506					1,59,814 / 38,608	1,80,500	1,80,500	Reduced on actuals and in view of the termination of the revaluation work in the districts mentioned above.
Total Contingencies ...			1,88,124	2,34,000	94,161	1,07,998	2,02,159*d*	.....	52,000			2,03,204	1,82,000	1,82,000	
Total ...			4,27,056	4,52,000	2,07,964	2,37,666	4,45,630	.....	66,000	4,52,000	4,52,000	3,98,555	3,86,000	3,86,000	*d* The actuals for the 12 months ending October are 1,97,000.
Deduct—Proportionate cost payable by Government for collection of Public Works Cess			.....	.....	.....	.....	.....	.....	.....			55,127	55,000	55,000	
Net amount to be recovered from District Boards ...			.....	.....	.....	.....	.....	.....	.....			3,43,428	3,31,000	3,31,000	

E. J. H.—Reg. No. 6312C—172—4-1-93.

[FILE F $\frac{1\text{-E}}{42}$ 2.]

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 3RD JANUARY 1893.

RESOLUTION—No. 4F.

READ—

Memorandum from the Accountant-General, Bengal, No. 0481Bt., dated the 17th December 1892, submitting the estimates of Provincial Rates for the year 1893-94.

THE estimate of total receipts from Provincial Rates for 1892-93, as sanctioned by the Government of India, is Rs. 44,17,000 against Rs. 45,23,424, the actuals of 1891-92. The Accountant-General has placed the revised estimate for the current year at the same figure as the original estimate for the year. The actual collections of the Public Works Cess during the first eight months of the current year show a falling off of only Rs. 19,000 as compared with those of the corresponding period of last year. The recoveries on account of the "Management of Wards' and Attached Estates" show an increase of Rs. 5,000, while the Provincial Receipts for "Proportionate cost of establishment for collecting cess" show a decrease of Rs. 23,000 in the first seven months of the current year. In view of these results, the revised estimate of total receipts for 1892-93 will be placed at Rs. 44,50,000.

2. Full explanation has been furnished by the Accountant-General of the variations under the different heads of the estimates for 1893-94, and his figures are accepted.

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimates, be forwarded to the Board of Revenue, the Accountant-General, Bengal, and the Revenue and Public Works Departments, for information.

By order of the Lieutenant-Governor of Bengal,

H. H. RISLEY,

Secretary to the Government of Bengal.

Nos. 5-8F.

COPY forwarded to the

By order of the Lieutenant-Governor of Bengal,

H. J. McINTOSH,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 3rd January 1893.

A. McL.—Reg. No. 6313C—172—4-1-93.

CUSTOMS BUDGET ESTIMATE, 1893-94.

No. 0460Bt., dated Calcutta, the 29th November 1892.

Memo. by—R. E. HAMILTON, Esq., Offg. Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

BUDGET ESTIMATE, 1893-94.

CUSTOMS—VII.

HEADS AND ITEMS.	Actuals, 1891-92.	Budget estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Increase compared with budget estimate, 1892-93.	Decrease compared with budget estimate, 1892-93.	REVISED ESTIMATE, 1892-93. Proposed by Accountant-General.	Passed by Government.	ESTIMATE OF 1893-94. Proposed by local officers.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
RECEIPTS.													
Imperial.													
Sea Customs—Imports ...	28,08,900	27,63,000	14,40,511	14,40,750	28,81,261	1,37,000				28,31,000	29,00,000*	29,00,000	* The revenue under this head shows a progressive annual increase, as will be seen from the following figures. Rs. 1888-89 21,61,000 1889-90 24,46,000 1890-91 26,79,000 1891-92 28,09,000 and with reference to the actuals for the 12 months ended September 1892, which amount to Rs. 28,81,000 it is proposed to adopt Rs. 29,00,000 for the estimate for 1893-94.
Sea Customs—Exports ...	22,42,801	20,80,000	13,53,641	6,88,676	20,42,317		30,000			20,19,500	20,50,000†	20,50,000	† The revenue under this head fluctuates largely, and with reference to the actuals for the 12 months ended September 1892, it is proposed to adopt Rs. 20,50,000 for the estimate for 1893-94.
Total Imperial ...	50,51,701	48,43,000	27,94,152	21,29,426	49,23,578	1,37,000	30,000	49,70,000	48,43,000	48,50,500	49,50,000	49,50,000	
Provincial.													
Sea Customs—Miscellaneous	52,042	53,000	25,525	21,485	47,010	.....	1,000			45,350	52,000‡		‡ Based on the average actuals of the past three years.
Warehouse and Wharf rents	4,915	3,000	2,676	1,441	4,117	1,000	.....			3,600	4,000§		§ Based on actuals.
Miscellaneous—													
Fees for registration of cargo boats ...	147	500	71	15	86	.....	.....			450	500§		
Other items ...	.....	500	.....	8	8	.....	.....			275	500§		
Total Miscellaneous ...	147	1,000	71	23	94	.....	.....	.....		725	1,000		
Total Provincial ...	57,104	57,000	28,272	22,949	51,221	1,000	1,000	57,000	50,000	49,975	57,000	56,000	
GRAND TOTAL ...	51,08,805	49,00,000	28,22,424	21,52,375	49,74,799	1,38,000	31,000	49,77,000	48,93,000	49,00,475	50,07,000	50,06,000	
DETAILS.													
Miscellaneous.													
Other items—													
Confiscation and penalties		3,000								3,250			
Amendment fees ...		4,600								4,900			
Overtime fees ...		19,100								16,600			
Landing charges ...		1,000								700			
Sale of confiscated articles		600								350			
Certificate fees ...		100								100			
Demurrage fees ...		15,500								17,000			
Sale of unclaimed goods		300								150			
Salt weighment fees		2,500								2,500			
Commission on (5 per cent.) Little Bazar Light dues.		6,280								.....			
Cooly-hire ...		.....								.....			
Salaries of amlas cited as witnesses ...		20								100			
Other items ...		.....								.....			
Total ...		53,000								45,650			

EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Provincial.													
Sea Customs—Salaries, establishments and contingencies ...	5,18,722	5,58,000	2,65,776	2,67,890	5,33,666	.....	8,000	5,58,000		5,56,762	5,50,000	5,49,000	*Vide* details.

GRANT 9.—CUSTOMS—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Estimate of 1893-94. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		Details.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		SEA CUSTOMS—SALARIES, ESTABLISHMENT AND CONTINGENCIES.									
		CALCUTTA.									
		Salaries.									
1	1	Collector (2,000)		28,224				23,400	23,040	23,040	Provision made for the salary of a second grade Magistrate and Collector with an allowance of Rs. 200 per month.
1	1	Assistant Collector (1,000—) ...		12,000				12,000	12,000	12,000	
		Total Salaries ...	33,606	40,224	16,294	16,478	32,772	41,400	38,040	35,040	
		Import Department.									
1	1	Clerks on Rs. 200 and over		6,600				6,600	6,600	6,600	
16	16	Clerks on less than Rs. 200... ...		10,368				9,960	9,960	9,960	Decrease due to the appointment of clerks on minimum pay.
2	2	Servants		168				168	168	168	
		Total Import Department ...		17,136				16,728	16,728	16,728	
		Export Department.									
2	2	Clerks on Rs. 200 and over		9,000				9,000	9,000	9,000	
12	12	Clerks on less than Rs. 200... ...		7,308				7,464	7,464	7,464	Increase due to annual increments.
4	4	Servants		336				336	336	336	
		Total Export Department ...		16,644				16,800	16,800	16,800	
		Accounts Department.									
2	2	Clerks on Rs. 200 and over ...		9,420				8,940	8,940	8,940	Decrease due to appointments on minimum pay.
12	12	Clerks on less than Rs. 200 ...		7,440				7,176	7,176	7,176	
8	8	Servants		696				696	696	696	
		Total Account Department ...		17,556				16,812	16,812	16,812	
		Cash Department.									
1	1	Clerk on Rs. 200 and over ...		3,600				3,600	3,600	3,600	
15	15	Clerks on less than Rs. 200 ...		6,204				6,168	6,168	6,168	
9	9	Servants		756				756	756	756	
		Total Cash Department ...		10,560				10,524	10,524	10,524	Provision made in accordance with the existing scale.
		Miscellaneous Department.									
1	1	Clerk on Rs. 200 and over ...		2,520				3,000	3,000	3,000	
8	8	Clerks on less than Rs. 200 ...		4,572				4,680	4,680	4,680	
26	26	Servants		2,400				2,400	2,400	2,400	
		Total Miscellaneous Department...		9,492				10,080	10,080	10,080	
		Statistical Department.									
1	1	Clerk on Rs. 200 and over ...		5,400				4,920	4,920	4,920	
45	45	Clerks on less than Rs. 200 ...		19,776				18,612	18,612	18,612	
3	3	Servants		276				276	276	276	
				25,452				23,808	23,808	23,808	
		Deduct—Moiety of establishment transferred to "50—Stationery and Printing, Government Presses, Government Publications, Provincial."		12,726				11,904	11,904	11,904	
		Total Statistical Department ...		12,726				11,904	11,904	11,904	
				48,114							
		Deduct for rounding ...		4,114							
		Total Collector's Establishment...	79,874	80,000	40,293	45,290	85,583	82,848	82,848	82,848	
		Appraising Establishment.									
7	7	Clerks on Rs. 200 and over ...		29,580				28,860	28,860	28,860	
5	5	Clerks on less than Rs. 200 ...		6,360				6,012	6,012	6,012	
6	5	Servants		420				588	420	420	
		Temporary establishment ...						3,240	3,408	3,408	For temporary establishment in connection with the shipment and loading of goods at Kidderpore Dock, should occasion arise, as sanctioned in Bengal Government No. 361T.F., dated 18th June 1892.
				36,360							
		Deduct for rounding ...		1,360							
		Total Appraising Establishment...	34,054	35,000	17,066	19,959	37,025	38,700	38,700	38,700	

GRANT 9:—CUSTOMS—*continued.*

Numbers 1892-93.	Numbers 1893-94.	Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Estimate of 1893-94. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		Expenditure—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		SEA CUSTOMS—SALARIES, ESTABLISHMENT AND CONTINGENCIES—*contd.*									
		CALCUTTA—*concluded.*									
		Preventive Establishment.									
1	1	Superintendent (Rs. 1,000) ...	14,475	12,000	7,885	4,802	12,687	12,000	12,000	12,000	
8	8	Inspectors (1 at Rs. 450, 3 at 400, 2 at 380, 1 at 340 and 1 at Rs. 320).	35,747	37,080	18,087	21,450	39,537	36,840	36,840	36,840	
28	28	Preventive Officers on Rs. 200 and over	1,90,772	78,600	95,405	1,08,125	2,03,530	78,600	78,600	78,600	
72	72	Preventive Officers on less than Rs. 200		1,14,000				1,14,000	1,14,000	1,14,000	
1	1	Clerk	144	144	72	84	156	144	144	144	
50	50	Servants	3,198	3,762	1,595	1,870	3,465	3,762	3,762	3,762	
161	161	Boat establishment	15,436	17,385	7,729	9,006	16,735	17,38	17,385	19,205	
		Temporary establishment ...	18,568	16,530	8,815	7,847	16,662	16,530	16,530	16,530	Provision made in accordance with the existing scale.
				2,79,501							
		Deduct for rounding ...		1,501							
		Total Preventive Establishment...	2,73,340	2,78,000	1,39,588	1,53,184	2,92,772	2,79,261	2,79,261	2,81,081	
		Wharf Establishment.									
1	1	Wharf officers (Rs.)	27,844	3,000	13,884	15,828	29,712	3,000	3,000	3,000	
20	20	Wharf Officers on less than Rs. 200		19,068				21,756	18,156	18,156	
18	18	Servants		1,572				1,908	1,572	1,572	
		Temporary establishment ...	5,327	5,500	2,764	2,686	5,450	5,500	9,436	9,436	
		Budge-Budge Establishment ...	.....	5,172	.....	.....	.....	5,436	5,436	5,436	Increased provision for the temporary establishment in connection with the shipment and loading of goods at Kidderpore Docks, should occasion arise, as sanctioned by the Government of Bengal in letter No. 361T.F., dated 18th June 1892.
		Total Wharf Establishment ...	33,171	34,312	16,648	18,514	35,162	37,600	37,600	37,600	
		Allowances.									
		Travelling allowances	1,702	1,600	875	1,116	1,991	1,600	1,700	1,700	Increase based on actuals.
		Supplies and Services.									
		Petty construction and repairs	4	300	4	3	7	300	300	300	
		Purchase and repair of Preventive Service boats	4,676	19,000	4,262	1,918	6,180	5,000	5,000	5,000	
		Value of Dockyard service boats	.....	5,000	.....	.....	.....	5,000	5,000	5,000	
		Value of stores	109	.....	.....	.....	.....	.....	.....	.....	
		Freight and charges on European stores... ...	265	.....	265	.....	265	.....	.....	.....	
		Building patrol boats	.....	.....	.....	.....	.....	.....	.....	.....	
		Baggage landing charges	.....	400	.....	.....	.....	600	600	600	
		Compensation of Preventive Officers	.....	.....	.....	.....	.....	.....	.....	.....	
		Charges under Act VI of 1863—									
		Rewards to informers	3,317	.....	2,847	806	3,653	1,900	2,084	2,084	Increase based on actuals.
		Other miscellaneous charges	...	1,100	.....	.....	.....				
		Total Supplies and Services ...	8,371	25,800	7,378	2,727	10,105	12,800	12,984	12,984	
		Contingencies.									
		Purchase of books and publications	16	75	10	20	30	100	100	100	
		Office and grounds rents	15,792	16,617	7,934	8,309	16,243	16,617	16,617	16,617	
		Postage charges	417	375	193	174	367	400	400	400	
		Purchase and repair of furniture	478	.....	200	269	469	4,750	4,750	4,750	
		Office expenses and miscellaneous	4,976	4,860	2,410	2,833	5,243				
		Total Contingencies ...	21,679	21,927	10,747	11,605	22,352	21,867	21,867	21,867	
		Total Calcutta ...	4,85,497	5,16,863	2,48,889	2,68,873	5,17,762	5,16,076	5,10,000	5,11,820	
		Add for rounding ...								180	
										5,12,000	

GRANT 9.—CUSTOMS—*continued.*

Numbers 1892-93.	Numbers 1893-94.	Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Estimate of 1893-94. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		Expenditure—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		SEA CUSTOMS—SALARIES, ESTABLISHMENT AND CONTINGENCIES—*contd.*									
		BALASORE.									
		ESTABLISHMENT.									
		Collector's Establishment.									
4	4	Clerks on less than Rs. 200 ...	1,612	1,620	804	925	1,729	1,620	1,620	1,620	Provision made in accordance with the sanctioned scale.
2	2	Servants	120	120	60	70	130	120	120	120	
3	3	Boat establishment	264	264	132	154	286	264	264	264	
		Temporary establishment	.....	120	.....	.....	.....	120	120	120	
		Total Collector's Establishment ...	1,996	2,124	996	1,149	2,145	2,124	2,124	2,124	
		Preventive Establishment.									
2	2	Preventive officers	1,435	1,440	720	770	1,490	1,440	1,440	1,440	
2	2	Servants	120	120	60	60	120	120	120	120	
5	5	Boat establishment	504	564	252	252	504	564	564	564	
		Temporary establishment ...	187	200	172	15	187	200	200	200	
		Total Preventive Establishment ...	2,246	2,324	1,204	1,097	2,301	2,324	2,324	2,324	
		Total Establishment ...	4,242	4,448	2,200	2,246	4,446	4,448	4,448	4,448	
		Allowances.									
		Travelling allowances	.....	.....	.....	.....	.....	.....	.....	.....	
		Supplies and Services.									
		Petty construction and repairs	154	150	77	55	132	150	150	150	
		Repair of preventive service boats	9	65	.....	20	20	65	65	65	
		Value of dockyard supplies	.....	50	.....	.....	.....	50	50	50	
		Charges under Act VI of 1863— Rewards to informers ... ... / Miscellaneous charges	.....	50	.....	.....	.....	50	15	15	
		Total Supplies and Services ...	163	315	77	75	152	315	280	280	
		Contingencies.									
		Rents, rates and taxes	22	23	12	.....	12	27	27	27	
		Postage charges	120	120	68	45	113	120	120	120	
		Office expenses and miscellaneous	60	190	8	26	34	125	125	125	
		Total Contingencies ...	202	333	88	71	159	272	272	272	
		TOTAL BALASORE ...	4,607	5,096	2,365	2,392	4,757	5,035	5,000	5,000	
		CHITTAGONG.									
		Salary.									
1	1	Collector (Rs. 600, allowance Rs. 100)	4,502	8,400	1,801	2,523	4,324	8,400	8,400	8,400	
		ESTABLISHMENT.									
		Collector's establishment.									
6	6	Clerks	2,560	2,580	1,400	1,850	3,250	2,580	2,580	2,580	Provision made in accordance with the existing scale.
14	14	Servants	977	1,008	496	586	1,082	1,008	1,008	1,008	
9	9	Boat establishment	775	780	390	455	845	780	780	780	
1	1	Appraising establishment	29	600	29	.....	29	600	600	600	
		Temporary establishment	177	270	177	90	267	270	270	270	
		Total Collector's establishment ...	4,518	5,238	2,492	2,981	5,473	5,238	5,238	5,238	
		Preventive establishment.									
3	3	Inspectors	2,639	3,870	1,687	2,232	3,919	3,870	3,870	3,870	
10	7	Preventive officers	4,273	6,000	2,248	2,813	5,061	4,920	4,920	4,920	
14	14	Boat establishment	1,183	1,152	573	672	1,245	1,152	1,152	1,152	
		Temporary establishment	205	60	69	42	111	250	250	250	
		Deduct—Probable savings ...							10,192	10,192	
									500	500	
		Total Preventive Establishment ...	8,300	11,082	4,577	5,759	10,336	10,192	9,692	9,692	
		Wharf establishment.									
		Temporary establishment, wharf officers and servants	505	600	205	202	407	600	600	600	
		Total Establishment ...	13,323	16,920	7,274	8,942	16,216	16,030	15,530	15,530	
		Allowances.									
		Travelling allowance	23	.....	23	.....	23	.....	.....	.....	

GRANT 9.—CUSTOMS—*continued.*

Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Estimate of 1893-94. Proposed by Local Officers.	Revised by Accountant General.	Passed by Government.	Explanatory Remarks.
Expenditure—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
SEA CUSTOMS—SALARIES, ESTABLISHMENT, AND CONTINGENCIES—*contd.*									
ESTABLISHMENT—*continued.*									
Supplies and Services.									
Petty construction and repairs	100	150	65	30	95	200	150	150	
Repair of Preventive Service boats	233	550	97	153	250	550	550	550	
Charges under Act VI of 1863— Rewards to informers	10	30	10	20	30	30	30	30	
Total Supplies and Services ...	343	730	172	203	375	780	730	730	
Contingencies.									
Purchase of books and publications	.....	30	.....	.....	.....	30	30	30	
Rents, rates and taxes...	85	68	25	26	51	76	76	76	
Purchase of furniture	77	.....	58	6	64	.....	.....	.....	
Postage charges	50	50	20	30	50	50	50	50	
Telegrams ,, ...	151	.....	74	88	162	.....	.....	.....	
Office expenses and miscellaneous	464	655	200	208	408	700	684	684	
Total Contingencies ...	827	803	377	358	735	856	840	840	
TOTAL CHITTAGONG ...	19,918	26,853	9,647	12,026	21,673	26,066	25,500	25,500	
CUTTACK.									
Numbers. 1892-93. / 1893-94. — ESTABLISHMENT.									
Collector's Establishment.									
1 / 1 Superintendent of Customs (150)	1,859	1,800	959	675	1,634	1,800	1,800	1,800	Provision made in accordance with the existing scale.
1 / 1 Assistant (100)	1,200	1,200	600	600	1,200	1,200	1,200	1,200	
3 / 3 Clerks	1,080	1,500	330	671	1,001	1,500	1,500	1,500	
2 / 2 Servants	168	168	84	83	167	168	168	168	
10 / 10 Boat establishment	1,176	1,176	588	587	1,175	1,176	1,176	1,176	
Temporary establishment ...	5		5	36	41	.....	.....	.....	
Total Collector's establishment ...	5,488	5,844	2,566	2,652	5,218	5,844	5,844	5,844	
Preventive Establishment.									
3 / 3 Preventive officers	1,373	1,260	743	615	1,358	1,260	1,260	1,260	
Temporary establishment	.....	.....	.....	.....	.....	.....	.....	.....	
Clerks	400	.....	400	175	575	.....	.....	.....	
Total Preventive establishment ...	1,773	1,260	1,143	790	1,933	1,260	1,260	1,260	
Total Establishment ...	7,261	7,104	3,709	3,442	7,151	7,104	7,104	7,104	
Allowances.									
Travelling allowances	.....	.....	.....	.....	.....	.....	.....	.....	
Supplies and Services.									
Petty construction and repairs	.....	100	.....	.....	.....	100	92	92	
Purchase and repair of boats	.....	72	.....	.....	.....	72			
Total Supplies and Services ...	.....	172	.....	.....	.....	172	92	92	
Contingencies.									
Rents, rates and taxes	.....	14	.....	.....	.....	14	14	14	
Postage charges	40	30	20	20	40	30	30	30	
Office expenses and miscellaneous	112	60	82	20	102	60	60	60	
Total Contingencies ...	152	104	102	40	142	104	104	104	
TOTAL CUTTACK ...	7,413	7,380	3,811	3,482	7,293	7,380	7,300	7,300	
NARAINGANJ.									
Numbers. 1892-93. / 1893-94. — *Establishment.*									
1 / 1 Clerk	360	360	180	223	403	360	360	360	
1 / 1 Servants...	228	72	114	42	156	72	72	72	
2 / 2 Boat establishment		156	.....	91	91	156	156	156	
Total Establishment ...	588	588	294	355	649	588	588	588	
Supplies and Services.									
Petty construction and repairs	.....	.....	.....	.....	.....	.....	.....		
Preventive service boats	.....	.....	.....	.....	.....	.....	.....		
Purchase of furniture	22	.....	22	.....	22	.....	.....		
Total Supplies and Services ...	.....	22	22	.....	22	.....	.....		

GRANT 9.—CUSTOMS—*concluded.*

Numbers 1892-93.	Numbers 1893-94.	Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Estimate of 1893-94. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Expenditure—concluded.									
		CUSTOMS—SALARIES, ESTABLISHMENTS AND CONTINGENCIES—*concluded.*									
		NARAINGANJ—*concluded.*									
		Contingencies.									
		Postage charges	10	112	10	.....	10	10	10	10	
		Telegram charges	29		29	10	39	.....	30	30	
		Office expenses and miscellaneous	86		23	30	53	102	72	72	
		Total Contingencies ...	125	112	62	40	102	112	112	112	
		TOTAL NARAINGANJ ...	735	700	378	395	773	700	700	700	
		POOREE.									
		ESTABLISHMENT.									
		Collector's Establishment.									
1	1	Clerks	720	720	360	357	717	720	720	720	
		Preventive Establishment.									
1	1	Preventive officer (50)	600	600	300	350	650	600	600	600	
...	...	Servants	.....	.....	.....	.....	.....	.....	.....	.....	
		Total Preventive Establishment ...	600	600	300	350	650	600	600	600	
		Total Establishment ...	1,320	1,320	660	707	1,367	1,320	1,320	1,320	
		Allowances.									
		Travelling allowances	.....	.....	.....	.....	.....	.....	.....	.....	
		Supplies and Services.									
		Petty construction and repairs	80	100	.....	.....	.....	100	100	100	
		Contingencies.									
		Rents, rates, and taxes	25	28	11	.....	11	28	28	28	
		Postage charges	21	25	11	10	21	25	25	25	
		Telegram charges	.....	.....	.....	2	2	.....	.....	.....	
		Office expenses and miscellaneous	6	22	4	3	7	22	27	27	Small increase for rounding.
		Total contingencies ...	52	75	26	15	41	75	80	80	
		TOTAL POOREE ...	1,452	1,495	686	722	1,408	1,495	1,500	1,500	
		Total Calcutta	4,85,497	5,16,863	2,48,889	2,68,873	5,17,762	5,16,076	5,10,000	5,12,000	
		,, Balasore	4,607	5,096	2,365	2,392	4,757	5,035	5,000	5,000	
		,, Chittagong	19,018	26,853	9,647	12,026	21,673	26,066	25,500	25,800	
		,, Cuttack	7,413	7,380	3,811	3,482	7,293	7,380	7,300	7,300	
		,, Narainganj	735	700	378	395	773	700	700	700	
		,, Pooree	1,452	1,495	686	722	1,408	1,495	1,500	1,500	
		Total ...	5,18,722	5,58,387	2,65,776	2,87,890	5,53,666	5,56,752	5,50,000	5,52,000	
		Deduct for rounding	.....	387	.....	.....	.....	.....	.....	.....	
		Total Sea Customs—Salaries, Establishments, &c.	5,18,722	5,58,000	2,65,776	2,87,890	5,53,666	5,56,752	5,50,000	5,52,000	

H. P.—Reg No. 6196C—186—2-1-93.

FINANCIAL DEPARTMENT.

FINANCE

CALCUTTA, THE 30TH DECEMBER 1892.

RESOLUTION No. 5160F.

READ—

Memorandum from the Accountant-General, Bengal, No. 0460Bt., dated the 29th November 1892, submitting the estimates of Receipts and Expenditure of the Customs Department for the year 1893-94.

Receipts.—The estimate of Imperial receipts for the current year, sanctioned by the Government of India, was Rs. 48,43,000. With reference to the actuals of the twelve months ending September 1892, which amount to Rs. 49,23,578, the Accountant-General has placed the revised estimate for 1892-93 at Rs. 49,20,000 and the estimate for 1893-94 at Rs. 49,50,000. The returns furnished by the Board of Revenue show that, while the receipts from import duties in the last four months of the year are nearly half of the receipts in the first eight months, the receipts from export duties are almost equal to the receipts in the first eight months of the year. The collections of import duties in the first eight months of the current year amounted to Rs. 19,56,000, and those of export duties to Rs. 8,96,000. The receipts from both these sources during the last four months of the year may be calculated at Rs. (10,00,000 + 9,00,000) 19,00,000. The total receipts for the year may therefore aggregate Rs. (19,56,000+8,96,000+10,00,000+9,00,000)=47,52,000. In view of these figures it is not safe to raise the estimate originally sanctioned for the current year, which will be retained as the revised estimate for the period. The Accountant-General's estimate of Rs. 49,50,000 for 1893-94 is accepted.

2. The Accountant-General has reproduced the sanctioned estimate of Provincial receipts for the current year, amounting to Rs. 57,000, as the revised estimate for the period, and has placed the estimate for 1893-94 at the same figure. The actuals of the first seven months of the current year amounted to Rs. 26,424 against Rs. 34,117 obtained in the corresponding period of last year, showing a decrease of Rs. 7,693. In view of this decrease the Accountant-General's revised estimate for 1892-93 is reduced to Rs. 50,000. The estimate for 1893-94 will be placed at Rs. 56,000.

3. *Expenditure.*—The total expenditure for the year 1893-94 has been estimated by the Accountant-General at Rs. 5,50,000 against Rs. 5,58,000, the sanctioned grant for 1892-93, and Rs. 5,18,722, the actuals of 1891-92. The following table shows the heads under which the expenditure has been distributed:—

	Actuals, 1891-92.	Sanctioned estimate, 1892-93.	Accountant-General's estimate 1893-34.
	Rs.	Rs.	Rs.
Calcutta	4,85,497	5,16,863	5,10,000
Balasore	4,607	5,096	5,000
Chittagong	19,018	26,853	25,500
Cuttack	7,413	7,380	7,300
Narainganj	735	700	700
Puri	1,452	1,495	1,500
	5,18,722	5,58,387	5,50,000
Deduct for rounding		387	
Total ...	5,18,722	5,58,000	5,50,000

It is observed that no provision has been made against "Boat Establishment" under the sub-head "Preventive Establishment, Calcutta," for the increase of pay to the boatmen sanctioned in Government order No. 540T.—F., dated the 1st October 1892. A sum of Rs. 1,820 will therefore be entered against "Boat Establishment" under the Calcutta Port. With this addition, the Accountant-General's estimate of expenditure is accepted.

ORDER.—Ordered that a copy of this Resolution, with a copy of the estimate, be forwarded to the Board of Revenue and the Accountant-General, Bengal, for information.

By order of the Lieutenant-Governor of Bengal,

H. H. RISLEY,

Secretary to the Govt. of Bengal.

Nos. 5161-2F.

COPY forwarded to the

By order of the Lieutenant-Governor of Bengal,

H. J. McINTOSH,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 30th December 1892.

H. P.—Reg. No. 6197C—186 -31-12-92

ASSESSED TAXES [INCOME-TAX] BUDGET ESTIMATE FOR 1893-94.

[FILE F $\frac{1\text{-E}}{2}$ 1.]

No. 0451Bt., dated Fort William, the 26th November 1892.

Memo. by—R. E. HAMILTON, Esq., Offg. Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

BENGAL IMPERIAL AND PROVINCIAL SERVICES.

HEADS AND ITEMS.	Actuals, 1891-92.	Budget estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1892.			Increase.	Decrease.	REVISED ESTIMATE, 1892-93.		ESTIMATE OF 1893-94.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1891-92.	First six months of 1892-93.	Total.			Proposed by Accountant-General.	Passed by Government.	Proposed by local officers.	Revised by Accountant-General.		
ABSTRACT OF RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Income-tax	43,08,272	43,00,000	20,52,982	23,09,271	43,62,253	50,000	.....	43,60,000	43,70,000	43,04,266	43,50,000	44,00,000	The revenue under this head shows a progressive increase since 1887-88, as detailed below, in thousands of rupees :— Rs. / Difference, Rs. 1886-87 35,35 ... ... 1887-88 37,40 + 2,05 1888-89 39,11 + 1,71 1889-90 41,67 + 2,56 1890-91 42,39 + 72 1891-92 43,08 + 69 and as the actuals for the 12 months ended October 1892 aggregate Rs. 43,35,000, it is proposed to adopt Rs. 43,50,000 for the budget 1893-94.
Imperial share—one-half	21,54,136	21,50,000						21,80,000	21,85,000		21,75,000	22,00,000	
Provincial share—one-half	21,54,136	21,50,000						21,80,000	21,85,000		21,75,000	22,00,000	

DETAILS.

HEADS AND ITEMS.	Actuals, 1891-92.	Budget estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1892.			REVISED ESTIMATE, 1892-93.		ESTIMATE OF 1893-94.		Passed by Government.	EXPLANATORY REMARKS.
			Last six Months of 1891-92.	First six months of 1892-93.	Total.	Proposed by Accountant-General.	Passed by Government.	Proposed by local officers.	Revised by Accountant-General.		
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
INCOME-TAX.											
Deductions by Government from salaries and pensions, &c.	4,58,369	4,53,300	2,32,478	2,32,585	4,65,063			4,47,817	4,60,000		
Deductions by Government from interest on Government securities	14,086	16,200	6,609	7,675	14,284			13,995	14,000		
Deductions for income-tax on securities of local authority or company ...	41,317	39,900	23,064	20,416	43,480			41,317	42,000		
Ordinary collections ...	37,43,423	37,47,600	17,54,664	20,23,162	37,77,826			37,49,316	37,78,000		
Penalties	36,894	30,000	26,729	16,429	43,158			37,414	38,000		
Miscellaneous	14,243	13,000	9,438	9,004	18,442			14,407	18,000		
Total ...	43,08,272	43,00,000	20,52,982	23,09,271	43,62,253	43,60,000	43,70,000	43,04,266	43,50,000	44,00,000	

Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892.			Increase.	Decrease.	Revised Estimate, 1892-93.		Estimate of 1893-94.		Passed by Government.	Explanatory Remarks.
			Last six months of 1891-92.	First six months of 1892-93.	Total.			Proposed by Accountant-General.	Passed by Government.	Proposed by local officers.	Revised by Accountant-General.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Abstract of Expenditure.													
Collection of income-tax	1,80,028	1,90,000	90,801	1,04,404	1,95,205		1,000	1,90,000	1,86,000	1,79,314	1,89,000	1,93,000	
Imperial share—one-half	90,014	95,000						95,000	91,000		95,000	97,000	
Provincial share—one-half	90,014	95,000						95,000	93,000		94,000	96,000	

Details.

Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892.			Revised Estimate, 1892-93.		Estimate of 1893-94.		Passed by Government.	Explanatory Remarks.
			Last six months of 1891-92.	First six months of 1892-93.	Total.	Proposed by Accountant-General.	Passed by Government.	Proposed by local officers.	Revised by Accountant-General.		
Expenditure.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Collection of Income-tax.											
Salaries.											
Collector	6,600	8,400	3,406	3,300	6,706			3,600	3,600	8,400	The estimate of 1892-93 provided for the salary of an officer on Rs. 700 a month, but the officer was not appointed, an allowance of Rs. 300 being granted to the Superintendent, Preventive Service, Calcutta, for doing the duties in addition to his own. The provision for that allowance has therefore been estimated for 1893-94.
Ditto House allowance ...										2,400	
Deputy Collector		3,000						3,000	3,000	3,000	
Total Salaries ...	6,600	11,400	3,406	3,300	6,706			6,600	6,600	13,800	
Establishment.											
Assessors	54,460	55,440	28,218	32,212	60,430			56,040	56,040	56,040	The sanctioned establishments as communicated to this office in the Board of Revenue circular order No. 37B, dated 30th May 1892, have been reproduced.
Clerks (below Rs. 200)	57,320	54,540	28,215	33,371	61,586			54,468	54,468	54,468	
Servants	10,087	9,948	4,975	5,909	10,884			10,128	10,128	10,128	
Temporary establishment ...	4,246	9,672	2,253	3,764	6,017			9,220	9,220	9,220	
Total Establishment ...	1,26,113	1,29,600	63,661	75,256	1,38,917			1,29,856	1,29,856	1,29,856	
Allowances.											
Travelling allowances of officers ... ... Travelling allowances of establishment	36,220	37,000	18,975	19,237	38,212			42,858	42,544	38,000	Reduced for rounding the total.
Total Allowances ...	36,220	37,000	18,975	19,237	38,212			42,858	42,544	38,000	
Contingencies.											
Remuneration to copyists ...	28	12,000	16	8	24						
Office expenses	1,054		190	736	926						
Hot weather charges	804		201	610	811						
Purchase and repair of furniture	450		343	29	372						
Service telegrams	42		15	20	35						
Tour charges	.....		.....	40	40						
Service postage stamps ...	8,175		3,452	4,243	7,695						
Miscellaneous	542		542	925	1,467						
Total Contingencies ...	11,095	12,000	4,759	6,611	11,370			.....	10,000	11,000	Contract contingent grant.
Add for rounding ...										1,92,656 344	
Total Collection of Income-tax	1,80,028	1,90,000	90,801	1,04,404	1,95,205	1,90,000	1,86,000	1,79,314	1,89,000	1,93,000	

H. P.—Reg. No. 5812C—168—168-6-93.

[FILE F $\frac{1\text{-E}}{2}$-2.]

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 5TH JANUARY 1893.

RESOLUTION—No. 77F.

READ—

Memorandum from the Accountant-General, Bengal, No. 0451Bt., dated the 26th November 1892, submitting the Estimates of Receipts and Expenditure under Assessed Taxes for the year 1893-94.

RECEIPTS.

The Accountant-General has placed the revised estimate of total receipts for 1892-93 at Rs. 43,60,000, and the estimate for 1893-94 at Rs. 43,50,000. The receipts during the first eight months of the current year amounted to Rs. 30,30,000, against Rs. 29,67,000 obtained in the corresponding period of last year, showing an increase of Rs. 63,000. The total receipts in 1891-92 amounted to Rs. 43,08,272, and the Lieutenant-Governor thinks that, in view of these figures, the revised estimate may safely be placed at Rs. 43,70,000. Looking to the steady growth of revenue under this head, the estimate for 1893-94 will be placed at Rs. 44,00,000.

EXPENDITURE.

The total expenditure of the Income-Tax Department during the current year was originally estimated at Rs. 1,90,000, and this amount has been reproduced by the Accountant-General as the revised estimate for the year, while he has placed the estimate for next year at Rs. 1,89,000. The Accountant-General's estimate for 1893-94 includes a provision of Rs. 3,600 for the local allowance of Rs. 300 per month drawn by the Superintendent of Preventive Service for performing the duties of the Collector of Income-Tax, Calcutta. As Mr. Kilby, the permanent Superintendent, has already submitted his application to retire from the service, a whole-time Collector of Income-Tax on Rs. 700—1,000 per mensem will probably be appointed during next year, and a provision of Rs. 8,400 as salary, and Rs. 2,400 as house allowance, will accordingly be necessary under this head. On the recommendation of the Board of Revenue, sanction has already been accorded to the employment of an establishment at a cost of Rs. 1,29,856 for the current year. An extra establishment of four clerks on Rs. 25 per mensem for three months for the Calcutta Collectorate, and the retention of the services of the extra clerk at Khulna on Rs. 20 per mensem for six months, have also been sanctioned. The revised estimate for the current year and the estimate for 1893-94 will accordingly stand at Rs. 1,86,000 and Rs. 1,93,000 respectively as shown below:—

	Revised estimate, 1892-93.	Estimate, 1893-94.
	Rs.	Rs.
Collector of Calcutta	3,600	8,400
Ditto house allowance ...	.....	2,400
Special Deputy Collector of Calcutta ...	3,000	3,000
Establishment	1,29,856	1,29,856
Extra establishment for Calcutta Collectorate	300	.....
Extra establishment for Khulna Collectorate	120	.....
Allowances	38,000	38,000
Contingencies	11,000	11,000
	1,85,876	1,92,656
Add for rounding ...	124	344
Total ...	1,86,000	1,93,000

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimates, be forwarded to the Board of Revenue and the Accountant-General, Bengal, for information.

By order of the Lieutenant-Governor of Bengal,

H. H. RISLEY,

Secretary to the Government of Bengal.

Nos. 78-79F.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

H. J. McINTOSH,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 5th January 1893.

H. P.—Reg. No. 58180—168—6-1-93.

[FILE F $\frac{1\text{-E}}{11}$.]

No. 195B-G, dated Camp *viâ* Kalimpong, the 24th September 1892.

From—E. P. DANSEY, Esq., Conservator of Forests, Bengal,

To—The Secretary to the Government of Bengal, Financial Department.

I HAVE the honour to submit herewith the budget estimates of this Department for the year 1893-94.

Appendices A, B, and C attached to the estimates show the sanctioned permanent establishment, the comparative cost of temporary establishments (according to the actuals of the past year, the revised estimate of the current year, and the proposed budget estimate for the ensuing year), and the estimated outlay on foreign books and stores.

Forest Department, Bengal, Estimate, 1893-94.

Explanatory Note.

Chapter I.

Actuals, 1891-92.

The following is a statement of the estimate and actuals of 1891-92, compared with the actuals of the previous year:—

Budget Heads	Actuals, 1890 91	Sanctioned budget estimate, 1891-92.	Revised estimate, 1891-92	Actuals, 1891-92.	Increase on budget estimate, 1891-92.	Decrease on budget estimate, 1891 92.
Receipts.	Rs.	Rs.	Rs	Rs.	Rs.	Rs
I. Timber and other produce removed from the forests by Government Agency	79,880	81,500	60,080	41,503	...	39,997
II. Timber and other produce removed from the forests by consumers or purchasers	6,11,873	6,64 500	7,01,560	6,95,062	30,562	.
III Drift and waif wood and confiscated forest produce	16,789	14,800	17,380	8 210	...	6,090
V. Miscellaneous	18,850	19,700	35,380	44,778	25,078	..
Total Receipts ...	7,27,392	7,80,000	8,15,000	7,89,553	9,553	
Expenditure						
A.—Conservancy and works						
I Timber and other produce removed from the forests by Government agency	50,721	51,000	34,750	25,004	.....	25,996
II. Timber and other produce removed from the forests by consumers or purchasers	41,209	42,400	46,600	49,156	6,756	..
III. Drift and waif wood and confiscated forest produce	4,642	4,300	5,302	4,112	.. ...	188
VI. Live-stock, stores, tools and plant ...	14,234	37 000	53,555	35,945	.. ...	1,055
VII Communications and buildings	21,658	23,800	30 170	19 841	.....	3,959
VIII. Demarcation, improvement and extension of forests	41,929	51,000	54,795	29,495	.....	21,505
IX. Miscellaneous	9,636	5,500	7,828	5,645	145	.
Total A —Conservancy and works ...	1,83,029	2,15,000	2,33,000	1,69,198	.	45,802
B.—Establishment.						
I Salaries	1,90,404	2,11,713	2,08,200	1,98,631	.. ...	13,082
II Travelling allowances	31,447	33,000	32,950	30,886	..	2,114
III Contingencies	9,125	9,287	8,850	9,804	517	. .
Total B.—Establishment ...	2,30,976	2,54,000	2,50,000	2,39,321	..	14,679
Grand Total Expenditure ..	4,14,005	4,69,000	4,83,000	4,08,519	.....	60,481
Surplus ..	3,13,387	3,11,000	3,32,000	3,81,034	70,034	.. .

2. The sanction of the Government of India to the figures of the budget estimate for 1891-92 was intimated in the Revenue and Agricultural Department Resolution No. 1248, dated 26th March 1891; and to the figures of the revised estimate in Resolution Nos. 125 to 127F., dated 5th February 1892.

3. The following explanations are given of the differences between the actuals and the estimates for 1891-92, and between the actuals for that and the preceding year:—

RECEIPTS.

I

Timber and other produce removed from the forests by Government agency.

I(a)—Timber—

				Rs.
Actuals	(1889-90)	...	...	16,323
Do.	(1890-91)	...	...	15,858
Budget estimate	(1891-92)		...	21,500
Revised „	(1891-92)	...	...	16,670
Actuals	(1891-92)	...	...	6,026

The decrease is explained in part by the policy (approved by Government) of discouraging departmental operations, and fostering private enterprise in all cases where the people show a disposition to avail themselves of the privilege; and in part to the failure to sell the deteriorated material remaining in depôt in the Singhbhum and Buxa Divisions.

(b)—Firewood and Charcoal—

				Rs.
Actuals	(1889-90)	...	...	54,457
Do.	(1890-91)	...	...	58,756
Budget estimate	(1891-92)	...	...	55,000
Revised „	(1891-92)	...	...	41,450
Actuals	(1891-92)	...	...	34,403

The principal decrease occurred in the Darjeeling Division in connection with the closing of the departmental fuel depôts and the transfer of the station supply to the bazar dealers [II(*b*)].

(*c*).—*Bamboos*—

				Rs.
Actuals	(1889-90)	...	...	7,013
Do.	(1890-91)	...	...	3,998
Budget estimate	(1891-92)	...	...	4,500
Revised "	(1891-92)	...	...	150
Actuals	(1891-92)	...	...	9

The decrease occurred in the Palámau Division, and was due to the abolition of the system hitherto prevailing of collecting bamboos for the market by departmental agency.

(*e*).—*Grass and other minor produce*—

				Rs.
Actuals	(1889-90)	...	...	1,316
Do.	(1890-91)	...	...	1,268
Budget estimate	(1891-92)	...	...	500
Revised "	(1891-92)	...	...	2,410
Actuals	(1891-92)	...	...	1,065

The actuals were much the same as in the previous years. The difference between the former and the revised estimate was due to the abandonment of the proposal to collect silk cocoons in Singhbhum, and certain other minnor produce elsewhere, by department agency.

II

Timber and other produce removed from the forests by consumers or purchasers.

II.—*Commutation fees*—

				Rs.
Actuals	(1889-90)	...	...	3,816
Do.	(1890-91)	...	...	4,222
Budget estimate	(1891-92)	...	...	4,500
Revised "	(1891-92)	...	...	4,485
Actuals	(1891-92)	...	...	3,501

The decrease occurred in the Puri Division, where the annual house license fees were less than the amount anticipated.

(*a*).—*Timber*—

				Rs.
Actuals	(1889-90)	...	...	3,66,216
Do.	(1890-91)	...	...	3,07,636
Budget estimate	(1891-92)	...	...	3,51,500
Revised "	(1891-92)	...	...	3,50,515
Actuals	(1891-92)	...	...	3,79,175

The increase occurred in the Sundarban and Singhbhum Divisions in connection with heavier demands for timber.

(*b*).—*Firewood and charcoal*—

				Rs.
Actuals	(1889-90)	...	...	1,53,802
Do.	(1890-91)	...	...	1,59,936
Budget estimate	(1891-92)	...	...	1,62,500
Revised "	(1891-92)	...	...	1,87,070
Actuals	(1891-92)	...	...	1,71,786

The increase over the actuals of previous years was the necessary outcome of the abolition of the departmental system of supply in the Darjeeling Division.

(*c*).—*Bamboos*—

				Rs.
Actuals	(1889-90)	...	...	38.714
Do.	(1890-91)	...	...	44.257
Budget estimate	(1891-92)	...	...	43,000
Revised "	(1891-92)	...	...	42,940
Actuals	(1891-92)	...	...	42,358

No remarks appear to be called for under this sub-head.

(*d*).—*Grazing and fodder grass*—

				Rs.
Actuals	(1889-90)	...	...	11,079
Do.	(1890-91)	...	...	11,425
Budgel estimate	(1891-92)	...	...	12,000
Revised "	(1891-92)	...	...	11,100
Actuals	(1891-92)	...	...	8,846

The decrease occurred in the Darjeeling, Tista, Kurseong, and Singhbhum Divisions, and is attributed to the transfer to "Miscellaneous" of the revenue realized on compounded cases under this heading.

(*e*).—*Other minor produce*—

				Rs.
Actuals	(1889-90)	...	...	82,842
Do.	(1890-91)	...	...	84,396
Budget estimate	(1891-92)	...	...	91,000
Revised "	(1891-92)	...	...	1,05,450
Actuals	(1891-92)	...	...	89,396

The decrease from the revised estimate occurred in the Sundarban Division, where the wood-cutters found it more profitable to use their boats for the export of timber when once the demand for the latter had revived.

III.—Drift and waif wood and confiscated forest produce—

				Rs.
Actuals	(1889-90)	...	...	11,970
Do.	(1890-91)	...	...	16,789
Budget estimate	(1891-92)	...	...	14,300
Revised "	(1891-92)	...	...	17,380
Actuals	(1891-92)	...	...	8,210

The decrease in the receipts on drift and waif wood was owing to the scarcity rainfall of the year 1891.

V.—Miscellaneous—

				Rs.
Actuals	(1889-90)	...	...	21,170
Do.	(1890-91)	...	...	18,850
Budget estimate	(1891-92)	...	...	19,700
Revised "	(1891-92)	...	...	35,380
Actuals	(1891-92)	...	...	44,778

The increase in receipts is here principally accounted for by the transfer to this head of all the revenue realized as compensation, which it had been customary in previous years to credit to various headings of accounts.

EXPENDITURE.

A.—Conservancy and works.

I.—Timber and other produce removed from the forests by Government agency—

				Rs.
Actuals	(1889-90)	...	...	51,371
Do.	(1890-91)	...	...	50,721
Budget estimate	(1891-92)	...	...	51,000
Revised "	(1891-92)	...	...	34,750
Actuals	(1891-92)	...	...	25,004

The decrease was the result of causes explained under the corresponding head of receipts.

II.—Timber and other produce removed from the forests by consumers or purchasers—

				Rs.
Actuals	(1889-90)	...	...	35,671
Do.	(1890-91)	...	...	41,209
Budget estimate	(1891-92)	...	...	42,400
Revised "	(1891-92)	...	...	46,600
Actuals	(1891-92)	...	...	49,156

The increase was due to more extensive repairs to boats and steamers in the Sundarban Division.

III.—Drift and waif wood and confiscated forests produce—

				Rs.
Actuals	(1889-90)	...	...	3,268
Do.	(1890-91)	...	...	4,642
Budget estimate	(1891-92)	...	...	4,300
Revised "	(1891-92)	...	...	5,302
Actuals	(1891-92)	...	...	4,112

No remarks seem to be here called for.

VI.—Live-stock, stores, tools and plant—

				Rs.
Actuals	(1889-90)	...	...	19,370
Do.	(1890-91)	...	...	13,234
Budget estimate	(1891-92)	...	...	37,000
Revised "	(1891-92)	...	...	53,555
Actuals	(1891-92)	...	...	35,945

The increase over the actuals of previous years was principally due to the construction of the new steamer *Swan* for the Sundarban Division.

The decrease from the revised estimate was due to the non-construction during the year of the proposed patrol boats for the Sundarban Division, and to the debit to AII of part cost of the new steamer and value of stores supplied to the Sundarban steamers.

VII.—Communications and buildings—

				Rs.
Actuals	(1889-90)	...	...	21,594
Do.	(1890-91)	...	...	21,658
Budget estimate	(1891-92)	...	...	23,800
Revised "	(1891-92)	...	...	30,170
Actuals	(1891-92)	...	...	19,841

The decrease from the revised estimate was owing to no bungalow having been constructed at Khulna for the private accommodation of the Divisional Forest Officer.

VIII.—Demarcation, improvement and extension of Forests—

				Rs.
Actuals	(1889-90)	...	...	32,273
Do.	(1890-91)	...	...	41,929
Budget estimate	(1891-92)	...	...	51,000
Revised "	(1891-92)	...	...	54 795
Actuals	(1891-92)	...	...	29,495

The anticipated forest settlement in Palámau and the Sundarban did not take place during the year, and the Imperial survey charges on account of the Jalpaiguri survey remained unadjusted.

IX.—Miscellaneous—

				Rs.
Actuals	(1889-90)	...	...	4,723
Do.	(1890-91)	...	...	9,636
Budget estimate	(1891-92)	...	...	5,500
Revised "	(1891-92)	...	...	7,828
Actuals	(1891-92)	...	...	5,645

No remarks seem here called for.

B.—Establishment.

I.—*Salaries—*

				Rs.
Actuals	(1889-90)	...	...	1,82,561
Do.	(1890-91)	...	...	1,90,404
Budget estimate	(1891-92)	...	...	2,11,713
Revised "	(1891-92)	...	...	2,08,200
Actuals	(1891-92)	...	...	1,98,634

The decrease is accounted for by the non-disbursement during the year of the extra grant of Rs. 15,000 (sanctioned in Circular No. 13F, dated the 12th May 1891, of the Government of India) intended to meet the approximate increase in expenditure which it was anticipated would follow upon the reorganization of the Bengal Forest Service.

II.—Travelling allowances—

				Rs.
Actuals	(1889-90)	...	...	31,241
Do.	(1890-91)	...	...	31,447
Budget estimate	(1891-92)	...	...	33,000
Revised "	(1891-92)	...	...	32,950
Actuals	(1891-92)	...	...	30,886

No remarks seem here called for—

III.—Contingencies.

				Rs.
Actuals	(1889-90)	...	...	7,993
Do.	(1890-81)	...	...	9,125
Budget estimate	(1891-92)	...	...	9,287
Revised "	(1891-92)	...	...	8,850
Actuals	(1891-92)	...	...	9,804

No remarks seem here called for.

SUMMARY OF THE RESULTS OF THE YEAR.

Receipts.

				Rs.
Actuals	(1889-90)	...	...	7,68,718
Do.	(1890-91)	...	...	7,27,392
Budget estimate	(1891-92)	...	...	7,80,000
Revised „	(1891-92)	..	...	8,15,000
Actuals	(1891-92)	...	...	7,89,553

The increase in actuals over those of the previous years was principally due to heavier demands for timber in the Sundarban, Singhbhum, and Tista Divisions, and the decrease from the revised estimate to an over estimate in the case of Singhbhum.

Expenditure.

				Rs.
Actuals	(1889-90)	...	...	3,90,265
Do.	(1890-91)	...	...	4,14,005
Budget estimate	(1891-92)	...	...	4,69 000
Revised „	(1891-92)	...	...	4,83,000
Actuals	(1891-92)	...	...	4,08,519

The decrease in actuals from the budget and revised estimates was due—

(*a*) to the more or less general abolition during the past year of the system of supply by departmental agency.

(*b*) to the non-utilization during the year of the additional grant of Rs. 15,000 alloted for the re-organization of the Bengal Forest Service (see India Government Circular No. 13F, dated the 12th May 1891).

(*c*) to the non-adjustment of Imperial survey charge incurred during the year.

Surplus.

The surplus actuals for 1891-92, were Rs. 3,81,034, as compared with Rs. 3,13,387 in the previous year.

Both the gross revenue and the surplus of the past year were thus the largest obtained since the formation of the Bengal Forest Department some twenty-five years ago.

CHAPTER II.

Revised estimate, 1892-93.

4. The figures of the sanctioned budget allotment for 1892-93, and those of the revised estimate are given below:—

Budget heads.	Sanctioned budget allotment, 1892-93.	Revised estimate, 1892-93.	Increase.	Decrease.
Receipts.	Rs.	Rs.	Rs.	Rs.
I.—Timber and other produce removed from the forest by Government agency.	59,400	30,850	.....	28,550
II.—Timber and other produce removed from the forest by consumers or purchasers.	7,21,000	7,27,450	6,450	.....
III.—Drift and waif wood and confiscated forest produce	17,000	12,330	.....	4,670
V.—Miscellaneous	34,600	29,370	.....	5,230
Total receipts	8,32,000	8,00,000	.....	32,000
Expenditure.				
A.—Conservancy and works.				
I.—Timber and other produce removed from the forest by Government agency.	41,040	12,980	.....	28,060
II.—Timber and other produce removed from the forests by consumers or purchasers.	48,744	48,468	.....	276
III.—Drift and waif wood and confiscated forest produce	5,000	3,030	.....	1,970
VI.—Live-stock, stores, tools and plant	26,600	24,104	...	2,496
VII.—Communications and buildings	46,400	57,660	11,260	.....
VIII.—Demarcation, improvement and extension of forests	37,656	41,000	3,344	.....
IX.—Miscellaneous	5,560	4,758	.....	802
Total A.—Conservancy and works	2,11,000	1,92,000	.....	19,000
B.—Establishment.				
I.—Salaries	2,30,240	2,24,820	.....	5,420
II.—Travelling allowances	33,360	34,850	1,490	.....
III.—Contingencies	6,400	8,330	1,930	.....
Total B.—Establishment	2,70,000	2,68,000	.....	2,000
Grand total of expenditure	4,81,000	4,60,000	.....	21,000
Estimated surplus	3,51,000	3,40,000	.....	11,000

5. The following explanations are given of the proposed alterations in the sanctioned budget allotment.

RECEIPTS.

I.—Timber and other produce removed from the forests by Government agency—

	Rs.
Sanctioned estimate	59,400
Revised	30,850
Decrease	28,550

This decrease is anticipated in connection with the abandonment (approved of by Government) of the departmental system of collection and supply, and will be met by a corresponding reduction in the expenditure under the same head.

II.—Timber and other produce removed from the forests by consumers or purchasers—

	Rs.
Sanctioned estimate	7,21,000
Revised "	7,27,440
Increase	6,450

No remarks seem here to be called for. A serious falling off is anticipated under timber in the Singhbhum Division, owing to the prevailing work of destruction going on in the private forest estates of Chota Nagpur, and the impending contracts between certain large Calcutta firms and the Chief of Bonai and others, which have the effect of filling the market (for a time at least) with cheaper material than the department can afford to produce, even if it is not the wiser policy to husband the State's resources under such grave circumstances as these.

III.—Drift and waif wood and confiscated forest produce—

	Rs.
Sanctioned estimate	17,000
Revised "	12,330
Decrease	4,670

This decrease is anticipated in connection with the Gandak and Jalpaiguri drift operations. In the former case less drift material has come down the river owing to the stoppage of timber operations in the Nepal forests opposite, and in the latter case, the rates for drift firewood have, by order of the Conservator, been largely reduced.

V.—Miscellaneous—

	Rs.
Sanctioned estimate	34,600
Revised "	29,370
Decrease	5,230

No remarks seem called for under this head.

EXPENDITURE.

A.—Conservancy and works.

I.—Timber and other produce removed from the forests by Government Agency—

	Rs.
Sanctioned estimate	41,040
Revised "	12,980
Decrease	28,060

This large decrease is anticipated in connection with the abandonment of the departmental system of supply, the only important operation under this head being now confined to the supply of the Jellapahar Commissariat with firewood.

III.—Drift and waif wood and confiscated forest produce—

	Rs.
Sanctioned estimate	5,000
Revised "	3,030
Decrease	1,970

The decrease is anticipated to follow upon the restricted operations on the Gandak river, as explained further back.

VI.—Live-stock, stores, tools and plant—

	Rs.
Sanctioned estimate	26,600
Revised "	24,104
Decrease	2,496

The decrease is mainly anticipated in connection with savings in the Sundarban Division.

VII.—Communications and Buildings—

	Rs.
Sanctioned estimate	46,400
Revised "	57,660
Increase	11,260

It is proposed to utilize a part of the considerable savings effected during the year in pushing forward (as suggested by Government) the numerous works required in the circle under "Communications and Buildings." Under Buildings, moreover, it was necessary to provide for the unanticipated expenditure on the construction of a new forest bungalow at Rangamati (since sanctioned by the Government). Estimate Rs. 5,000.

VIII.—Demarcation, improvement, and extension of forests—

	Rs.
Sanctioned estimate	37,656
Revised ,, ...	41,000
Increase	3,344

The increase is due to Rs. 9,200 having been provided under AVIII(c) (in accordance with India Government Resolution No. 125 to 127F, dated 5th February 1892) to meet the cost of Imperial Survey charges.

B.—Establishment.

I.—Salaries—

	Rs.
Sanctioned estimate	2,30,240
Revised ,, ...	2,24,820
Decrease	5,420

The absence of certain officers on leave is expected to result in the above savings.

Summary of the results under the revised estimate.—The revised estimate of receipts shows a decrease of Rs. 32,000 from the sanctioned estimate, while the revised estimate of expenditure shows a corresponding decrease of Rs. 21,000 from the sanctioned estimate, the net anticipated result being a surplus approximately equal to the sanctioned allotment for the year.

Chapter III.

6. The following statement shows the allotment of proposed revenue and expenditure for the year 1893-94 amongst the several forest divisions :—

Budget Heads.	Forest Division.												Total.
	Direction.	Darjeeling.	Tista.	Kurseong.	Jalpaiguri.	Buxa.	Falakata.	Singbhum.	Sundarban.	Chittagong.	Angul.	Puri.	
Receipts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Timber and other produce removed from the forests by Government agency	.....	22,000	.....	100	.....	3,000	.....	.....	.....	.....	.....	.....	25,100
II.—Timber and other produce removed from the forests by consumers or purchasers	8,900	47,900	29,300	24,200	31,000	21,550	2,700	54,100	3,94,000	70,300	5,900	17,500	7,07,250
III.—Drift and waif wood and confiscated forest produce	3,000	100	4,000	500	3,000	300	.....	30	150	1,000	.....	100	12,180
IV.—Revenue from forests not managed by Government	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	...
V.—Miscellaneous	100	2,000	700	1,300	.....	150	300	870	12,850	10,700	200	400	29,470
Total receipts ...	12,000	72,000	34,000	26,000	34,000	25,000	3,000	55,000	4,07,000	82,000	6,000	18,000	7,74,000
Expenditure.													
A.—Conservancy and Works.													
I.—Timber and other porduce removed from the forests by Government agency	.....	11,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	11,000
II.—Timber and other produce removed from the forests by consumers or purchasers	.....	1,000	.....	500	100	100	.....	1,200	55,000	600	....	.....	58,500
III.—Drift and waif wood and confiscated forest produce	1,500	.....	200	100	600	.....	.....	.....	.....	500	.....	30	3,930
IV.—Revenue from forests not managed by Government	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
V.—Rent of leased forests and payments to share-holders in forests managed by Government	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	....	.....	.....
VI.—Live stock, stores, tools and plant ...	1,700	350	100	700	1,700	1,300	200	500	6,000	400	50	50	13,050
VII.—Communications and buildings ...	250	8,000	5,000	2,050	7,600	4,200	4,200	10,250	14,700	4,800	3,000	2,600	66,650
VIII.—Demarcation, improvement, and extension of forests	450	6,100	1,550	3,450	8,700	3,900	1,350	5,200	300	2,150	1,890	2,170	32,810
IX.—Miscellaneous	100	550	150	200	300	500	250	250	1,000	550	60	150	4,060
Total A.—Conservancy and works ...	4,000	27,000	7,000	7,000	14,0 0	10,000	6,000	18,000	77,000	9,000	5,000	5,000	1,89,000
B.—Establishment.													
I.—Salaries	81,379	16,800	12,546	12,632	14,832	13,608	7,500	21,872	33,084	21,348	6,520	7,476	2,49,597
II.—Travelling allowances	7,920	4,200	3,200	2,950	2,480	1,800	1,150	2,915	3,240	5,600	1,300	1,260	36,100
III.—Contingencies	1,695	1,000	254	418	718	592	450	1,213	1,676	552	180	255	9,303
Total B.—Establishment ...	91,000	22,000	16,000	16,000	18,000	16,000	9,000	26,000	38,000	26,000	8,000	9,000	2,95,000
Grand Total Expenditure ...	95,000	49,000	23,000	23,000	32,000	26,000	15,000	44,000	1,15,000	35,000	13,000	14,000	4,84,000
Estimated Surplus ...	.. ...	23,000	11,000	3,000	2,000	.....	.. ...	11,000	2,92,000	47,000	.....	4,000	2,90,000
Estimated deficit ...	83,000	.....	.....	.....	.. ...	1,000	12,000	.....	... ..	.....	7,000	.....	.....

7. The estimated figures given above for the year 1893-94 are based on the following details :—

RECEIPTS.

I.—Timber and other produce removed from the forest by Government agency.

(*a*).—*Timber*—

				Rs.
Actuals	(1889-90)	...	...	16,323
Do.	(1890-91)	...	...	15,858
Do.	(1891-92)	...	...	6,026
Revised estimate	(1892-93)	...	...	8,850
Proposed „	(1893-94)	...	...	3,100

As remarked further back, it is the policy of the department to utilize, as far as possible, private enterprise in the work of collecting and removing forest produce; hence the reduced provision made under this and the ensuing sub-head of receipts.

The departmental timber operations of 1893-94 will be practically confined to the disposal of old depôt stocks in the Buxa Division for what they will fetch, and do not call for further explanations.

(*b*).—*Firewood and charcoal*—

				Rs.
Actuals	(1889-90)	...	...	54,457
Do.	(1890-91)	...	...	58,756
Do	(1891-92)	...	...	34,403
Revised estimate	(1892-93)	...	..	22,000
Proposed „	(1893-94)	...	...	22,000

The budget estimate includes the following items :—

Supply of 60,000 maunds of firewood to the Jellapahar Commissariat at Rs. 33 per 100 maunds	...	...	19,800
Sales of some of the existing stocks in depôt	...	...	2,200
Total		...	22,000
Total anticipated receipts under I		...	25,100

II.—Timber and other produce removed from the forests by consumers or purchasers.

II.—*Commutation fees*—

				Rs.
Actuals	(1889-90)	...	...	3,816
Do.	(1890-91)	...	...	4,222
Do.	(1891-92)	...	..	3,501
Revised estimate	(1892-93)	...	...	9,400
Proposed „	(1893-94)	...	...	9,400

The budget estimate is built up as follows:—

i.—Annual house licenses to privileged villages in respect to the removal of forest produce from the Saitba block of the Singhbhum Reserved forests	... ...	400
ii.—Fees to be levied from the tenants of the Khurda estate (Puri Division) for their use of the protected forests of the Puri Division	...	9,000
Total	...	9,400

(*a*).—*Timber*—

Actuals	(1889-90)	...	...	3,66,216
Do.	(1891-91)	...	...	3,07,636
Do.	(1891-92)	...	...	3,79,175
Revised estimate	(1892-93)	...	...	3,82,450
Proposed „	(1893-94)	...	...	3,09,100

The restriction of the fellings in the Sundarban forests under the provisions of the new working plan will, it is expected, be followed by a corresponding fall in the receipts under this sub-head.

The budget estimate is built up as follows:—

	Rs.
Direction Division.—Sale of poles from the Koderma Range, Hazáribágh district	100
Darjeeling Division.—Sale of 117,000 cubic feet of timber at an average rate of 3 annas per cubic foot ...	22,000
Tista Division.—Sale of 199,200 cubic feet of timber at an average rate of 2 annas per cubic foot, and of 800 poles at 2 annas each	25,000
Kurseong Division.—Sale of 40,000 cubic feet of timber at an average rate of 4 annas per cubic foot, and of 5,000 poles at Rs. 1 each	15,000
Jalpaiguri Division.—Sale of 96,000 cubic feet of timber at an average rate of 4 annas per cubic foot	24,000
Buxa Division.—Sale of 80,000 cubic feet of timber at an average rate of 4 annas per cubic foot	20,000
Singhbhum Division.—Sale of 200,000 cubic feet of timber at an average rate of 4 annas per cubic foot	50,000
Sundarban Division.—Sale of 1,280,000 running feet of timber at 1¼ annas per running foot; of 160,000 running feet of timber at 1 anna per running foot; and of 448,000 running feet of timber at 6 pies per running foot	1,24,000
Chittagong Division.—Estimated collections	25,000
Angul Division.—Sale of 8,000 cubic feet of timber at an average rate of 4 annas per cubic foot	2,000
Puri Division.—Sale of 8,000 cubic feet of timber at average rate of 4 annas per cubic foot	2,000

(*b*).—*Firewood and Charcoal*—

Actuals	(1889-90)	1,53,802
Do.	(1890-91)	1,59,936
Do.	(1891-92)	1,71,786
Revised estimate	(1892-93)	1,88,900
Proposed „	(1892-93)	2,39,000

The increased receipts under this head are anticipated mainly in connection with the enhanced rates for sundri and goran firewood in the Sundarban Division.

The budget estimate is built up as follows:—

	Rs
Direction Division.—Sales of firewood from the Kodarma Range, Hazáribágh district, at varying rates ...	100
Darjeeling Division.—Sale of 6,667 cords of firewood at an average rate of Rs. 3 per cord	20,000
Tista Division.—Sale of 1,000 cords of firewood at an average rate of Rs. 1-8 per cord	1,500
Kurseong Division.—Sale of 3,000 cords of firewood at an average rate of Rs. 2 per cord	6,000
Jalpaiguri Division.—Sale of 3,000 cords of firewood at an average rate of Rs. 2 per cord	6,000
Buxa Division.—Sale of 250 cords of firewood at an average rate of Rs. 2 per cord	500
Singhbhum Division.—Sales of firewood at various rates	1,500
Sundarban Division.—Sale of 6,400,000 maunds of firewood at an average rate of 6 pies per maund ...	2,00,000
Chittagong Division.—Sales of firewood at varying rates ...	300
Angul Division.— Ditto ditto ...	100
Puri Division— Ditto ditto ...	2,000

(*c*).—*Bamboo*—

Actuals	(1889-90)	38,714
Do.	(1890-91)	44,258
Do.	(1891-92)	42,358
Revised estimate	(1892-93)	44,300
Proopsed „	(1893-94)	46,350

The only division which yields an important return under this sub-head is Chittagong. The two Orissa Divisions and the Palámau Division also contain very large resources in this respect; but they are surrounded by unreserved or private forests, also rich in bamboos, with the advantage of being more accessibly situated.

(*d*).—*Grazing and Fodder grass*—

		Rs.
Actuals	(1889-90)	11,079
Do.	(1890-91)	11,425
Do.	(1891-92)	8,846
Revised estimate	(1892-93)	8,700
Proposed „	(1893-94)	9,000

Grazing is not permitted inside the reserved forests, except in unavoidable cases, and the bulk of the revenue under this sub-head will continue to be derived from the restricted form of grazing practised in the Darjeeling, Kurseong, and Tista forests, and from the supply of cut fodder.

(*e*).—*Grass and other minor produce*—

			Rs.
Actuals (1889-90)	...	...	82,842
Do. (1890-91)	...	...	84,396
Do. (1891-92)	...	...	89,396
Revised estimate (1892-93)	...	...	93,700
Proposed „ (1893-94)	...	...	94,400

No remarks are here called for. The receipts under this sub-head have been slowly but surely rising, and the budget estimate may be safely relied upon.

			Rs.
Total anticipated receipts under II	...	...	7,07,250

III.—*Drift and waif wood and confiscated forest produce*—

Actuals (1889-90)	...	...	11,970
Do. (1890-91)	...	...	16,789
Do (1891-92)	...	...	8,210
Revised estimate (1892-93)	...	...	12,330
Proposed „ (1893-94)	...	...	12,180

No explanations seem called for. The value of the returns depends a good deal on the rainfall and on the volume of water contained in the rivers at flood time. A reliable estimate under this sub-head is impracticable.

V.—Miscellaneous—

			Rs.
Actuals (1889-90)	...	...	21,169
Do. (1890-91)	...	...	18,850
Do. (1891-92)	...	...	44,778
Revised estimate (1892-93)	...	...	29,370
Proposed „ (1893-94)	...	...	29,470

The actuals of 1891-92 underwent an abnormal increase consequent on the sale of the old fuel depôt in Darjeeling, and that of a number of superfluous elephants.

Summary of estimated receipts during 1893-94.

The total estimated receipts for 1893-94 come to Rs. 7,74,000, as compared with an actual revenue of Rs. 7,89,553 obtained in 1891-92, and Rs. 7,27,392 obtained during 1890-91, and a revised estimate of Rs. 8,00,000 for the year 1892-93.

It has been considered prudent to provide for a possibly large falling off in receipts from the Sundarban forests owing to the contemplated introduction of the new working-plan from the 1st April 1893. It is true that the rates for timber and firewood have been enhanced in that division; but, on the other hand, the working-plan will curtail the area to be worked over for "sundri" very considerably, and it is as well, therefore, to provide for contingencies. In the Darjeeling Division, again, the restriction of the departmental system of supply to the requirements of the Jellapahar Commissariat will have the effect of reducing the receipts in that charge, but also the effect of reducing the expenditure in an equal ratio. On the other hand, larger returns are expected in the case of a number of divisions, among which may be mentioned the Jalpaiguri, Buxa, Kurseong, and Puri charges.

The financial position of the rich Singhbhum Division is, for the present, rendered uncertain by the run on the forests of the Tributary States of Chota Nagpur.

EXPENDITURE.

A.—Conservancy and works.

I.—Timber and other produce removed from the forests by Government agency.

(*a*).—*Timber*—

			Rs.
Actuals (1889-90)	...	...	7,542
Do. (1890-91)	...	...	8,423
Do. (1891-92)	...	...	3,693
Revised estimate (1892-93)	...	...	980
Proposed „ (1893-94)	...	...	Nil.

It is expected that all expenditure in this connection will cease after 1892-93.

(*b*).—*Firewood and charcoal*—

			Rs.
Actuals (1889-90)	...	...	40,239
Do. (1890-91)	...	...	39,738
Do. (1891-92)	...	...	21,292
Revised estimate (1892-93)	..	...	12,000
Proposed „ (1893-94)	...	...	11,000

The operations will be confined to the supply of the Commissariat at Jellapahar, namely, to the cutting and delivery at Jellapahar, of 60,000 maunds of firewood at Rs. 17 per hundred maunds, the balance being required for the pay of the temporary establishment employed in the Darjeeling Division under this sub-head, and for miscellaneous depôt expenses in the same charge.

	Rs.
Total anticipated expenditure under AI.	11,000

II.—Timber and other produce removed from the forests by consumers or purchasers—

		Rs.
Actuals	(1889-90)	35,671
Do.	(1890-91)	41,210
Do.	(1891-92)	49,156
Revised estimate	(1892-93)	48,468
Proposed „	(1893-94)	58,500

The budget estimate is arrived at as follow:—

		Rs.
Darjeeling Division.—	Cost of the following temporary establishment:—	
	8 orderlies at Rs. 8 per mensem during 12 months	768
	Miscellaneous charges	232
	Total ...	1,000
Kurseong Division.—	Cost of the temporary establishment ...	500
Jalpaiguri Division.—	Miscellaneous charges in connection with the marking of trees for purchasers	100
Buxa Division.—	Miscellaneous charges in connection with marking of trees for purchasers	100
Singhbhum Division.—	Cost of the following temporary establishment of guards to be employed on the protected forests, namely—	
	10 men at Rs. 7 per mensem during 12 months...	840
	Miscellaneous expenses	360
	Total ...	1,200
Sundarban Division.—	Cost of 33,900 maunds of coal for three steamers and three cutters at As. 8 per maund ...	16,950
	Cost of kerosine oil for 28 revenue stations ...	400
	Cost of pay and provision allowance of establishment for three steamers, three cutters, and one flat	15,407
	Pay of temporary boat establishment ...	13,428
	Cost of marine stores for three steamers, three cutters, and the boats of the revenue stations	8,500
	Miscellaneous expenses	315
	Total ...	55,000
Chittagong Division.—	Cost of the following temporary establishment, namely—	
	4 rowers for the Kassalong and Rheinkoong revenue boats at Rs. 10 per mensem during 12 months	480
	Miscellaneous charges	120
	Total ...	600

	Rs.
Total anticipated expenditure under AII ...	58,500

III.—Drift and waif wood and confiscated forest produce—

		Rs.
Actuals	(1889-90)	3,268
Do.	(1880-91)	4,643
Do.	(1891-92)	4,112
Revised estimate	(1892-93)	3,030
Proposed „	(1893-94)	2,930

No explanation of the budget estimate seems to be here called for. It is a rough estimate of miscellaneous charges on account of drift collections based on the actuals of past years.

VI.—Live-stock, stores, tools and plant.

(b)-*Feed and keep of cattle.*

				Rs.
Actuals	(1889-90)	...	...	7,469
Do.	(1890-91)	...	...	8,768
Do.	(1891-92)	...	...	5,786
Revised estimate	(1892-93)	...	...	5,474
Proposed „	(1893-94)	...	...	4,400

The budget estimate represents the cost of feed and keep of eight elephants, and is deduced from the actuals of past years. The reduction in expenditure is due to the circumstance of a much smaller number of animals being entertained by the department.

(c).—*Purchase of stores, tools and plant.*

				Rs.
Actuals	(1889-90)	...	...	11,601
Do.	(1890-91)	...	...	4,420
Do.	(1891-92)	...	...	30,159
Revised estimate	(1892-93)	...	...	18,630
Proposed „	(1893-94)	...	...	8,650

The budget estimate is for petty articles required in all the divisions, and does not call for a detailed analysis.

		Rs.
Total anticipated expenditure under AVI	...	13,050

VII.—Communications and Buildings.

(a).—*Roads and bridges.*

				Rs.
Actuals	(1889-90)	...	...	7,648
Do.	(1890-91)	...	...	6,067
Do.	(1891-92)	...	...	6,910
Revised estimate	(1892-93)	...	...	23,410
Proposed „	(1893-94)	...	...	28,400

In accordance with the orders of Government it is intended to push on the works coming under this sub-head.

The budget estimate is built up as follows :—

	Rs.
Direction Division.—Cost of repair of existing roads in the Koderma range, Hazáribágh district ...	200
Darjeeling Division.—Cost of constructing 17 miles of road, at an average rate of Rs 250 per mile, as per working plan	4,250
Repairs to existing roads	1,750
Total ...	6,000
Tista Division.—Cost of constructing 15 miles of new road at an average rate of Rs. 100 per mile ...	1,500
Repairs to existing roads	1,500
Total ...	3,000
Kurseong Division.—Cost of constructing the Chenga Cart Road, 1½ miles	375
Cost of constructing the Khairbari road, 2 miles	125
Repairs to existing roads	500
Total ...	1,000
Jalpaiguri Division.—Cost of constructing 20 miles of new cart road at Rs. 100 per mile	2,000
Repairs to existing communications ...	1,000
Total ...	3,000
Buxa Division.—Cost of constructing 15 miles of new cart road at Rs. 100 per mile	1,500
Repairs to existing communications ...	500
Total ...	2,000

	Rs.
Palámau Division.—Cost of constructing 30 miles of new cart road at Rs. 80 per mile	2,400
Repairs to existing communications ...	600
Total ...	3,000
Singhbhum Division.—Cost of constructing 25 miles of new cart road at Rs. 150 per mile	3,750
Repairs to existing communications ...	1,450
Total ...	5,200
Sundarban Division.—Cost of constructing 20 miles of export lines at Rs. 100 per mile as per working plan ...	2,000
Chittagong Division.—Cost of constructing the Alikodoom road, 40 miles at Rs. 30 per mile	1,200
A wooden bridge at Kaftai	150
Repairs to existing communications ...	150
Total ...	1,500
Angul Division.—Cost of constructing 9 miles of new cart road at Rs. 40 per mile	360
Repairs to existing communications ...	140
Total ...	500
Puri Division.—Cost of constructing 20 miles of new cart road at Rs. 50 per mile	1,000

(*b*).—*Buildings.*

				Rs.
Actuals	(1889-90)	...	...	13,906
Do.	(1890-91)	...	...	15,474
Do.	(1891-92)	...	...	12,158
Revised estimate	(1892-93)	...	...	33,250
Proposed „	(1893-94)	...	...	37,350

The budget estimate is built up as follows:—

	Rs.
Direction Division.—Cost of petty repairs to the houses of the Koderma Range, Hazáribágh district ...	50
Darjeeling Division.—Cost of roofing Pachim and Lopchu rest-houses with iron	1,100
Cost of sawing and preparing sanctlings and other materials for buildings to be made in the following year	600
Repairs to existing buildings	300
Total ...	2,000
Tista Division.—Cost of repairing existing buildings	500
Cost of constructing two new rest-houses ...	1,200
Pay of two chaukidars on the temporary establishment at Rs. 4 and 8 per month respectively	144
Cost of constructing guards' huts ...	156
Total ...	2,000
Kurseong Division.—Cost of repairing existing buildings ...	650
Cost of completing the covering of the Forester's quarters at Kurseong with iron roof	350
Total ...	1,000

	Rs.
Jalpaiguri Division.—Cost of constructing two inspection bungalows in the Apalchand and Muraghat ranges at Rs. 1,500 each	3,000
Repairs to existing buildings, including renewals of roofs of forest bungalow and office at Jalpaiguri	1,500
Total ...	4,500
Buxa Division.—Cost of roofing the Alipore inspection bungalow with iron	600
Cost of constructing one new inspection bungalow	1,000
Repairs to existing buildings	400
Total ...	2,000
Paldmau Division.—Cost of constructing an inspection bungalow near the Bhoorwa hill	350
Repairs to existing buildings	650
Total ...	1,000
Singhbhum Division.—Cost of constructing two inspection bungalows in the Saranda forest at Rs. 2,000 each ...	4,000
Repairs to existing buildings	1,000
Total ...	5,000
Sundarban Division.—Cost of constructing divisional office bungalow at Khulna	10,000
Cost of constructing a revenue station-house at Bassantpore	600
Repairs to existing buildings	1,900
Total ...	12,500
Chittagong Division.—Cost of constructing an inspection bungalow at Ramgarh	1,500
Cost of constructing buildings for the subordinate establishment in various places ...	1,000
Repairs to existing buildings	800
Total ...	3,300
Angul Division.—Cost of constructing a head-quarters bungalow for the Divisional Officer of Angul ...	2,000
Repairs to existing buildings	500
Total ...	2,500
Puri Division.—Cost of constructing two inspection bungalows in the Southern Range at Rs. 600 each ...	1,200
Repairs to existing buildings	300
Total ...	1,500

(c)—*Other works*—

				Rs.
Actuals	(1889-90)	...	...	40
Do.	(1890-91)	...	...	116
Do.	(1891-92)	...	...	773
Revised estimate	(1892-93)	...	...	1,000
Proposed „	(1893-94)	...	...	900

No detailed analysis of the budget estimate seems to be called for. The expenditure under this head includes the cost of repairing the "bunds" around the revenue stations in the Sundarban, of clearing bungalow compounds, of clearing wells, &c., &c.

		Rs.
Total anticipated expenditure under AVII	...	66,650

VIII.—Demarcation, improvement, and extension of forests—

(*a*)—DEMARCATION.

Actuals	(1889-90)	...	...	...	5,465
Do.	(1890-91)	...	...	...	5,749
Do.	(1891-92)	...	...	...	6,148
Revised estimate	(1892-93)	...	...	...	10,450
Proposed „	(1893-94)	...	...	...	10,590

The budget estimate is arrived at as follows:—

Direction Division.—Cost of demarcating the new Khoorchoota Reserve, Hazáribágh district	...	200
Darjeeling Division.—Cost of clearing 110 miles of boundary line ten feet broad at an average rate of Rs. 4 per mile	...	440
Cost of erecting 200 new boundary pillars at Rs. 2-8 each	...	500
Repairs to existing boundary marks	...	60
Total	...	1,000
Tista Division.—Cost of clearing 167 miles of boundary line at an average rate of Rs. 4 per mile	...	668
Repairs to existing boundary marks	...	332
Total	...	1,000
Kurseong Division.—Cost of clearing 111 miles of boundary line at an average rate of Rs. 5 per mile	...	555
Repairs to existing boundary marks	...	145
Total	...	700
Jalpaiguri Division.—Cost of clearing 105 miles of boundary line at an average rate of Rs. 8 per mile	...	840
Repairs to existing boundary marks	...	160
Total	...	1,000
Buxa Division.—Cost of clearing 111 miles of boundary line at an average rate of Rs. 10 per mile	...	1,110
Repairs to existing boundary marks	...	90
Total	...	1,200
Palámau Division.—Cost of clearing 159 miles of boundary line at an average rate of Rs. 3 per mile	...	477
Repairs to existing boundary marks	...	23
Total	...	500
Singhbhum Division.—Cost of clearing and widening 332 miles of boundary line at an average rate of Rs. 5 per mile	...	1,660
Repairs to existing boundary marks	...	140
Total	...	1,800
Sundarban Division.—Cost of demarcating the annual "coupes" as per working plan	...	100
Chittagong Division.—Cost of clearing 65 miles of boundary line at an average rate of Rs. 10 per mile	...	650
Cost of demarcating each boundary of Kassalong reserved forest with boards	...	260
Repairs to existing boundary marks	...	90
Cost of demarcating new reserved forests	...	500
Total	...	1,500

	Rs.
Angul Division.—Cost of clearing 240 miles of boundary line at an average rate of Rs. 3 per mile ...	720
Repairs to existing boundary marks ...	70
Total ...	790
Puri Division.—Cost of clearing 230 miles of boundary line at an average rate of Rs. 3 per mile ...	690
Repairs to existing boundary marks ...	110
Total ...	800

(*c*).—*Surveys and Working Plans*—

				Rs.
Actuals	(1889-90)	...	...	1,903
Do.	(1890-91)	...	...	11,534
Do.	(1891-92)	...	...	2,873
Revised estimate	(1892-93)	...	...	11,760
Proposed „	(1893-94)	...	...	1,850

The budget estimate is for miscellaneous valuation survey and other preliminary works in the preparation of working-plans, and does not demand a detailed analysis.

(*d*).—*Sowing and planting*—

				Rs.
Actuals	(1889-90)	...	...	6,604
Do.	(1890-91)	...	...	7,118
Do.	(1891-92)	...	...	4,856
Revised estimate	(1892-93)	...	...	3,350
Proposed „	(1893-94)	...	...	3,750

The budget estimate is arrived at as follows :—

Darjeeling Division.—Cost of the following works as per working-plan :—

	Rs.
Preparing lines 6 feet broad and 20 feet apart (108 miles) over 262 acres of regeneration coupes at Rs. 3-12 per mile	405
Planting 95,109 plants in above at Re. 1 per hundred	951
Preparing lines 5 feet by 5 feet (82 miles) over 50 acres of poorly stocked forest at Rs. 3-12 per mile	308
Planting 43,560 plants in above at Re. 1 per hundred	435
Cost of temporary establishment: 7 malis at Rs. 7-8 per month during 12 months	630
Contingencies	271
Total ...	3,000

			Rs.	
Tenta Division ...	...	...	50	For miscellaneous cultural operations, experiments, and up-keep of existing works.
Kurseong Division ...	...	...	50	
Palámau Division ...	...	...	100	
Chittagong Division ...	...	...	500	
Puri Division ...	...	...	50	
	Total	...	750	

(*d*).—*Protection from fire*—

				Rs.
Actuals	(1889-90)	...	...	16,735
Do.	(1890-91)	...	...	15,727
Do.	(1891-92)	...	...	14,117
Revised estimate	(1892-93)	...	...	11,950
Proposed „	(1893-94)	...	...	12,150

It does not seem necessary to enter into a detailed analysis of the complicated items which go to form the cost of fire protection in all the divisions. It will perhaps be sufficient to point out that although the area under protection has increased considerably, the expenditure proposed is considerably less than the average of the actuals of previous years.

(*f*).—*Other works*—

				Rs.
Actuals	(1889-90)	...	...	1,326
Do.	(1890-91)	...	...	1,548
Do.	(1891-92)	...	...	1,501
Revised estimate	(1892-93)	...	...	3,190
Proposed „	(1893-94)	...	...	4,470

The budget estimate under this sub-head is on account of miscellaneous works of forest improvement in which creeper cutting takes the foremost rank.

				Rs.
Total anticipated expenditure under AVIII			...	32,810
IX.—Miscellaneous charges—				
Actuals	(1889-90)	...	...	4,723
Do.	(1890-91)	...	...	9,635
Do.	(1891-92)	...	...	5,645
Revised estimate	(1892-93)	...	...	4,758
Proposed „	(1893-94)	...	...	4,060

No remarks would appear to be called for here.

Summary of Expenditure under A, Conservancy and Works.

The proposed expenditure for the year 1893-94 under Conservancy and Works thus comes to Rs. 1,89,000, as compared with a revised estimate of Rs. 1,92,000 for the previous year, and an actual expenditure of Rs. 1,69,189 in 1891-92. The chief feature in the budget estimate is that, like the revised estimate, it provides largely for the improvement of the property in the matter of "roads," "buildings," "demarcation," and "other works," and this without exceeding to any great extent the actuals of past years.

B.—Expenditure under Establishment.

I—Salaries—				Rs.
Actuals	(1889-90)	...	...	1,82,561
Do.	(1890-91)	...	...	1,90,405
Do.	(1891-92)	...	...	1,98,631
Revised estimate	(1892-93)	...	...	2,24,820
Proposed „	(1893-94)	...	...	2,49,597

The proposed expenditure is here based on the sanctioned scale of establishments, and on the hypothesis that the reorganization of the subordinate forest staff (proposals in connection with which were submitted to Government under cover of this office No. 77E.G., dated the 24th June 1991) will take effect from the 1st April 1893. It will be impossible to carry out the scheme in its entirety during the first year owing to want of properly qualified officers. But a lump sum of Rs. 20,000. has been included in the estimate (under I(c).—"Subordinate forest and depôt establishments") to provide for the increase and general improvement of the position of the subordinate forest staff under the new scheme of organization.

The budget estimate of salaries is arrived at as follows:—

Controlling staff.

		Rs.
1	Conservator on Rs. 1,350 per mensen ...	... 16,200
1	Deputy Conservator on Rs. 900 per mensem	... 10,800
2	Deputy Conservators on Rs. 800 per mensem	... 19,200
3	Deputy Conservators on Rs. 650 per mensem	... 23,400
3	Deputy Conservators on Rs. 550 per mensem	... 19,800
3	Assistant Conservators on Rs 450 per mensem	... 16,200
2	Assistant Conservators on Rs. 350 per mensem	... 8,400
1	Extra Assistant Conservator on Rs. 350 per mensem	... 4,200
1	Extra Assistant Conservator on Rs. 300 per mensem	... 3,600
3	Extra Assistant Conservators on Rs. 250 per mensem	... 9,000
2	Extra Assistant Conservators on Rs. 200 per mensem	... 4,800
	Total	... 1,35,600

Subordinate Forest and Depôt establishments.

						Rs.
2	Rangers on	Rs. 80	...	...	...	1,920
7	„	„ 60		...	...	5,040
14	„	„ 50	...	...	...	8,400
20	Foresters on	„ 40	...	...	...	9,600
19	„	„ 30	...	...	...	6,840
16	„	„ 25	..	..	...	4,800
22	„	„ 20	...	...	...	5,280
4	„	„ 15	...		...	720
4	Guards on	„ 12	...	...	...	576
44	„	„ 10	...	...	...	5,280
105	„	„ 8	...	...	...	10,080
57	„	„ 7.	...	...	...	4,788
92	„	„ 6	...	...	...	6,624
11	„	„ 5	...	...	...	660
				Total	...	70,608
Add provision for reorganization				...	...	20,000
				Total	...	9,0608

Office establishment.

						Rs.
1 Clerk on Rs.	150	per mensem	...	...	...	1,800
2 Clerks „	100	ditto	...	...	...	2,400
2 „ „	80	ditto	...	...	...	1,920
2 „ „	60	ditto	...	...	...	1,440
3 „ „	50	ditto	...	...	...	1,800
4 „ „	40	ditto	...	...	...	,920
7 „ „	30	ditto	...	...	...	2,520
12 „ „	20	ditto	...	...	...	2,880
1 Peon „	12	ditto	...	...	...	144
1 „ „	10	ditto	...	...	...	120
6 Peons „	8	ditto	...	...	...	576
14 „ „	7	ditto	...	..	...	1,176
8 „ „	6	ditto	...	...	...	576
Sweepers			...	...	...	120
				Total	...	19,392

Deputation and special allowances.

Hill allowances to members of Conservator's office ... ... / Ditto ditto the Darjeeling divisional office ...	1,427
Tour Foresters' allowances in the Sundarban Division ...	360
Chittagong Divisional Officer's allowance	1,200
Hill allowances to the members of the Tista and Kurseong divisional offices (see section 59*k* of recast of Chapter I of the 3rd edition of the Forest Code)	410
Special allowance for the working-plan officers	600
Total ...	3,997

E. P. Dansey,

Conservator of Forests, Bengal.

Camp *via* Kalimpong,

The 24th September 1892.

APPENDIX A.

Statement showing the scale of permanent establishment in the Forest Department, Bengal.

Upper controlling staff—					
Conservator ...	...	...	...	...	1
			Total	...	1
Deputy Conservator (1st grade)		...	...	...	1
Ditto (2nd „)		...	...	...	2
Ditto (3rd „)		...	...	...	3
Ditto (4th „)		...	...	...	3
			Total	...	9
Assistant Conservator (1st grade)		...	...	...	3
Ditto (2nd „)		...	...	...	2
			Total	...	5
Lower controlling staff—					
Extra Assistant Conservator (1st grade)		...	...	...	1
Ditto (2nd „)		...	...	...	1
Ditto (3rd „)		...	...	...	3
Ditto (4th „)		...	...	...	2
			Total	...	7

BENGAL GOVERNMENT No. 487F, DATED THE 18TH AUGUST 1891.

Subordinate Forest Establishment—					
Rangers (on Rs. 80)	...	...	...	...	2
Ditto („ 60)	...	...	...	...	7
Ditto („ 50)	...	...	...	...	14
			Total	...	23
Forester (on Rs. 40)	...	...	...	...	20
Ditto („ 30)	...	...	...	...	19
Ditto („ 25)	...	...	...	...	16
Ditto („ 20)	...	...	...	...	22
Ditto („ 15)	...	...	...	...	4
			Total	...	81
Guards (on Rs. 12)	...	...	...	...	4
Ditto („ 10)	...	...	...	...	44
Ditto („ 8)	...	...	...	...	105
Ditto („ 7)	...	...	...	...	57
Ditto („ 6)	...	...	...	...	92
Ditto („ 5)	...	...	...	...	11
			Total	...	313
Office Establishment—					
Clerks (on Rs. 150)	...	...	...	...	1
Ditto („ 100)	...	...	...	...	2
Ditto („ 80)	...	...	...	...	2
Ditto („ 60)	...	...	...	...	2
Ditto („ 50)	...	...	...	...	3
Ditto („ 40)	...	...	...	...	4
Ditto („ 30)	...	...	...	...	7
Ditto („ 20)	...	...	...	...	12
			Total	...	33
Peons (on Rs. 12)	...	...	...	...	1
Ditto („ 10)	...	...	...	...	1
Ditto („ 8)	...	...	...	...	6
Ditto („ 7)	...	...	...	...	14
Ditto („ 6)	...	...	...	...	8
			Total	...	30

E. P. DANSEY,

Conservator of Forests, Bengal.

CAMP *via* KALIMPONG,

The 24th September 1892.

APPENDIX B TO BUDGET ESTIMATE, 1893-94.

FOREST DEPARTMENT, BENGAL.

Statement showing the comparative cost of temporary establishments according to the actuals of 1891-92, *the revised estimate of* 1892-93, *and the proposed budget estimate for the ensuing year* 1893-94.

BUDGET HEADS. — EXPENDITURE.	Actual cost of establishment entertained during 1891-92.	Cost of establishment provided for in the revised estimate for 1892-93.	Cost of establishment proposed in the budget estimate for 1893-94.
A.—Conservancy and Works.	Rs.	Rs.	Rs.
I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY—			
(*a*) Timber	1,480	563	.....
(*b*) Firewood and charcoal	70	996	1,020
(*c*) Bamboos	10	.....	.....
II.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS ...	21,296	31,410	31,423
III.—DRIFT AND WAIF WOOD AND CONFISCATED FOREST PRODUCE	463	516	516
VI.—LIVESTOCK, STORES, TOOLS AND PLANT—			
(*b*) Feed and keep of cattle	2,471	.....	.....
VII.—COMMUNICATIONS AND BUILDINGS—			
(*a*) Roads and bridges	119	120	120
(*b*) Buildings	299	84	144
VIII.—DEMARCATION, IMPROVEMENT AND EXTENSION OF FORESTS—			
(*d*) Sowing and planting	2,062	1,290	1,170
(*f*) Other works	.....	.....	1,080
IX.—MISCELLANEOUS—			
(*c*) Other charges	110	10	.....
Total A Conservancy and Works ...	28,371	34,989	35,473
B.—Establishments.			
III.—CONTINGENCIES—			
(*b*) Carriage of tents and records	.....	212	212
(*f*) Sundries	406	682	682
Total B, Establishments ...	406	894	894
Total cost ...	28,777	35,883	36,367
Total amount sanctioned ...	40,283	38,741	.....

CAMP *viâ* KALIMPONG,
The 24th September 1892.

E. P. DANSEY,
Conservator of Forests, Bengal.

APPENDIX C TO BUDGET ESTIMATE, 1893-94.

FOREST DEPARTMENT, BENGAL.

Statement showing the estimated outlay on account of books, periodicals, &c., expected to be purchased from Europe and America during 1893-94 (*Forest Department Code, section* 120).

NAMES OF BOOKS, PERIODICALS, &c.	Number of copies required.	Estimated outlay.	Budget sub-head under which to be charged.	REMARKS.
Cooper's Hill Calendar	1	(Not known)	BIII*f*	
Revue des Eaux et Forêts	1	(Ditto)	BIII*f*	
Parliamentary Blue-book on the establishment of a Forest School in England for the training of officers for the Indian Forest Department ...	1	(Ditto)	BIII*f*	
Entomologist—Monthly	1	(Ditto)	BIII*f*	
Journal of Royal Agricultural Society	1	(Ditto)	BIII*f*	
Scientific American (with supplement) —Weekly	1	(Ditto)	BIII*f*	
Nature—Weekly	1	(Ditto)	BIII*f*	
Royal Gardens, Kew Bulletin—Monthly	1	(Ditto)	BIII*f*	

E. P. DANSEY,

Conservator of Forests, Bengal.

CAMP,

The 24*th September* 1892.

FOREST DEPARTMENT, BENGAL.

BUDGET ESTIMATE

FOR

1893-94.

RECEIPTS.

Budget Heads.	Direction.					Working Plans Division.				
	Actuals, 1891-92.	Sanctioned estimate, 1892-93.	Revised estimate, 1892-93.	Budget estimate, 1893-94.	Amendments by Local Government.	Actuals, 1891-92.	Sanctioned estimate, 1892-93.	Revised estimate, 1892-93.	Budget estimate, 1893-94.	Amendments by Local Government.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Timber and other produce removed from the forests by Government agency—										
a. Timber	.....	.....	.....	.....	.....	.....	Division abolished.			
b. Firewood and charcoal... ...	.....	.....	.....	.....	.....	.....				
c. Bamboos	.....	.....	.....	.....	.....	.....				
d. Sandal-wood	.....	.....	.....	.....	.....	.....				
e. Grass and other minor produce...	.....	.....	.....	.....	.....	.....				
II.—Timber and other produce removed from the forests by consumers or purchasers—	.....	.....	.....	.....	.....	.....				
a. Timber ...	18	100	100	100	100	.....				
b. Firewood and charcoal... ...	108	100	100	100	100	.....				
c. Bamboos	616	600	600	600	600	.....				
d. Grazing and fodder grass ...	22	.....	100	100	100	.....				
e. Other minor produce	5,272	2,500	8,000	8,000	8,000	.....				
III.—Drift and waif wood and confiscated forest produce	2,422	5,200	3,000	3,000	3,000	.....				
IV.—Revenue from forests not managed by Government—										
a. Duty on foreign timber and other forest produce...	.....	.....	.....	.....	.....	.....				
b. Revenue from shared and private forests ...	.....	.....	.....	.....	.....	.....				
V.—Miscellaneous—										
a. Fines and forfeitures	.....	.....	.....	.....	.....	.....				
b. Refunds	2	.....	.....	.....	.....	42				
c. Other sources ...	29	200	100	100	100	.....				
Total Receipts ...	8,489	8,700	12,000	12,000	12,000	42				

Budget Heads.	Jalpaiguri Division.					Buxa Division.				
	Actuals, 1891-92.	Sanctioned estimate, 1892-93.	Revised estimate, 1892-93.	Budget estimate, 1893-94.	Amendments by Local Government.	Actuals, 1891-92.	Sanctioned estimate, 1892-93.	Revised estimate, 1892-93.	Budget estimate, 1893-94.	Amendments by Local Government.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Timber and other produce removed from the forests by Government agency—										
a. Timber	1,437	5,000	300	.....	.....	2,676	8,400	6,000	3,000	3,000
b. Firewood and charcoal ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
c. Bamboos	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
d. Sandalwood ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
e. Grass and other minor produce	.....	.....	.....	.....	.....	1,020	.....	.....	.....	.....
II.—Timber and other produce removed from the forests by consumers or purchasers— ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
a. Timber	9,994	19,000	20,000	24,000	24,000	6,383	20,000	20,000	20,000	20,000
b. Fire-wood and charcoal ...	4,358	5,000	9,000	6,000	6,000	392	500	500	500	500
c. Bamboos	23	50	50	.....	.....	4	20	50	50	50
d. Grazing and fodder grass ...	523	200	700	700	700	460	200	500	500	500
e. Other minor produce	306	300	300	300	300	427	200	500	500	500
III.—Drift and waif wood and confiscated forest produce	2,610	5,270	3,000	3,000	3,000	242	300	300	300	300
IV.—Revenue from forests not managed by Government—										
a. Duty on foreign timber and other forest produce ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Revenue from shared and private forests ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
V.—Miscellaneous—										
a. Fines and forfeitures	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Refunds	21	.....	250	.....	.....	2	.....	.....	.....	.....
c. Other sources ...	4,425	180	400	.....	.....	859	380	150	150	150
Total Receipts ...	23,697	35,000	34,000	34,000	34,000	12,465	30,000	28,000	25,000	25,000

Darjeeling Division.					Tista Division.					Kurseong Division.				
Actuals, 1891-92.	Sanctioned estimate, 1892-93.	Revised estimate, 1892-93.	Budget estimate, 1893-94.	Amendments by Local Government.	Actuals, 1891-92.	Sanctioned estimate, 1892-93.	Revised estimate, 1892-93.	Budget estimate, 1893-94.	Amendments by Local Government.	Actuals, 1891-92.	Sanctioned estimate, 1892-93.	Revised estimate, 1892-93.	Budget estimate, 1893-94.	Amendments by Local Governments.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
280	.....	300	.....	.....	.....	.....	.....	.....	.....	384	.....	100	100	100
33,915	46,000	22,000	22,000	22,000	.....	.....	.....	.....	.....	274	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
40	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
22,000	22,000	22,000	22,000	22,000	24,955	9,500	25,000	25,000	25,000	8,935	10,600	15,000	15,000	15,000
15,895	13,100	18,000	20,000	20,000	1,501	1,800	1,500	1,500	1,500	5,768	5,000	6,000	6,000	6,000
581	500	600	600	600	949	1,000	1,000	1,000	1,000	1,951	2,000	2,000	2,000	2,000
4,617	5,500	5,000	5,000	5,000	1,348	1,000	1,500	1,500	1,500	694	800	700	700	700
195	350	300	300	300	281	400	300	300	300	488	400	500	500	500
.....	100	100	100	100	1,109	4,000	4,000	4,000	4,000	241	500	500	500	500
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	50	.....	.....	.....	.....	.....	.....	.....	.....	.....	400	.....	.....
46	50	50	.....	.....	.....	.....	.....	.....	.....	30	.....	.....	.....	.....
7,156	2,400	2,600	2,000	2,000	827	300	700	700	700	863	700	800	1,200	1,200
84,725	90,000	71,000	72,000	72,000	30,970	18,000	34,000	34,000	34,000	18,728	20,000	26,000	26,000	26,000

Palamau Division.					Singbhoom Division.					Sundarbans Division.				
Actuals, 1891-92.	Sanctioned estimate, 1892-93.	Revised estimate, 1892-93.	Budget estimate, 1893-94.	Amendments by Local Government.	Actuals, 1891-92.	Sanctioned estimate, 1892-93.	Revised estimate, 1892-93.	Budget estimate, 1893-94.	Amendments by Local Government.	Actuals, 1891-92.	Sanctioned estimate, 1892-93.	Revised estimate, 1892-93.	Budget estimate, 1893-94.	Amendments by Local Government.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
.....	.....	.....	.....	.....	432	.....	2,000	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	189	.....	.....	.....	.....	.....	.....	.....	.....	.....
8	.....	.....	.....	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1	.....	.....	.....	.....	4	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	302	400	400	400	400	.....	.....	.....	.....	.....
.....	500	.....	.....	.....	48,749	63,800	40,000	50,000	50,000	2,35,275	1,80,000	2,13,000	1,24,000	1,24,000
.....	.....	.....	.....	.....	1,314	2,000	1,400	1,500	1,500	1,40,072	1,80,000	1,50,000	2,00,000	2,00,000
1,969	6,600	1,800	2,500	2,500	188	430	200	200	200	.....	.....	.....	.....	.....
483	300	.....	.....	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....
132	200	100	200	200	2,058	2,000	2,000	2,000	2,000	69,259	69,350	70,000	70,000	70,000
.....	.....	.....	.....	.....	6	30	30	30	30	66	500	300	150	150
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	1,140	.....	.....	.....	.....	43	100	100	.....	.....
9	.....	.....	.....	.....	2	.....	.....	.....	.....	215	100	100	150	150
80	400	100	300	300	956	740	970	870	870	17,094	18,950	11,500	12,700	12,700
2,682	8,000	2,000	3,000	3,000	55,342	70,000	47,000	55,000	55,000	4,62,024	4,49,000	4,45,000	4,07,000	4,07,000

Budget Estimate.	Chittagong.					Angul Division.				
	Actuals, 1891-92.	Sanctioned estimate, 1892-93.	Revised estimate, 1892-93.	Budget estimate, 1893-94.	Amendments by Local Government.	Actuals, 1891-92.	Sanctioned estimate, 1892-93.	Revised estimate, 1892-93.	Budget estimate, 1893-94.	Amendments by Local Government.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I.—Timber and other produce removed from the forests by Government agency—										
a. Timber ...	.....	.....	.....	.....	.....	817	.....	150	.....	...
b. Firewood and charcoal ...	25	.....	.....	.....	.....	.....	.....	.....	.....	
c. Bamboos ...	.....		.....	.....	.....	.....	.....	.....	.....	. .
d. Sandalwood ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
e. Grass and other minor produce	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
II.—Timber and other produce removed from the forests by consumers or purchasers ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	
a. Timber	21,879	30,000	25,000	25,000	3,000	412	200	1,350	2,000	2,000
b. Firewood and charcoal ...	204	500	300	300	3	4	100	100	100	100
c. Bamboos	34,319	33,400	35,000	35,000	35,000	1,162	5,400	2,000	3,400	3,400
d. Grading and fodder grass ...	.....	.....	.....	.....	.....	430	.....	.....	.....	
e. Other minor produce	9,852	12,000	10,000	10,000	10,000	170	200	200	300	300
III.—Drift and waid wood and confiscated forest produce	1,457	600	1,000	1,000	1,000	.....	.....	.....	.....	..
IV.—Revenue from forests not managed by Government—										
a. Duty on foreign timber and other forest produce ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Revenue from shared and private forests ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
V.—Miscellaneous—										
a. Fines and forfeitures	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Refunds	2,170	2,100	2,200	2,200	2,200	10	.....	.....	.....	.....
c. Other sources ...	8,253	7,400	8,500	8,500	8,500	114	100	200	200	200
Total Receipts ...	77,859	86,000	82,000	82,000	85,000	3,119	6,000	4,000	6,000	6,000

Puri Division.					Kuri (Drift) Division.					Total.				
Actuals, 1891-92.	Sanctioned estimate, 1892-93.	Revised estimate, 1892-93.	Budget estimate, 1893-94.	Amendments by Local Government.	Actuals, 1891-92.	Sanctioned estimate, 1892-93.	Revised estimate, 1892-93.	Budget estimate, 1893-94.	Amendments by Local Government.	Actuals, 1891-92.	Sanctioned estimate, 1892-93.	Revised estimate, 1892-93.	Budget estimate, 1893-94.	Amendments by Local Government.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
.....	.....	.....	.....	.....	.....	.....	Proposed to be abolished.			6,026	13,400	8,850	3,100	3,100
.....	.....	.....	.....	.....	.....	.....				34,403	46,000	23,000	23,000	23,000
.....	.....	.....	.....	.....	.....	.....				9	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....				1,065	.....	.....	.....	.....
3,199	5,000	9,000	9,000	9,000	.....	.....				3,501	6,000	9,400	9,400	9,400
875	300	1,000	2,000	2,000	.....	.....				3,79,175	3,56,000	3,82,450	3,09,100	3,09,100
2,170	1,900	2,000	3,000	3,000	.....	.....				1,71,783	2,10,000	1,88,900	2,39,000	2,39,000
1,496	1,000	1,000	1,000	1,000	.....	.....				42,358	51,000	44,300	46,350	46,350
268	.....	200	500	500	.....	.....				3,846	8,000	8,700	9,000	9,000
956	1,500	1,500	2,000	2,000	.....	.....				89,398	90,000	93,700	94,400	94,400
29	200	100	100	100	28	300				8,210	17,000	12,330	13,180	13,180
.....	.....	.....	.....	.....	.....	.....				.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....				.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....				1,183	100	550	.....	.....
.....	.....	.....	.....	.....	.....	.....				2,549	2,250	2,000	2,350	2,350
390	500	200	400	400	.....	.....				41,046	32,250	26,220	27,120	27,120
9,383	11,000	15,000	18,000	18,000	28	300				7,89,553	8,32,000	8,00,000	7,74,000	7,74,000

FOREST DEPARTMENT, BENGAL.

BUDGET ESTIMATE

FOR

1893-94.

EXPENDITURE.

Budget Heads.	Direction.					Working-plans Division.				
	Actuals, 1891-92.	Sanctioned estimate, 1892-93.	Revised estimate, 1892-93.	Budget estimate, 1893-94.	Amendments by Local Government.	Actuals, 1891-92.	Sanctioned estimate, 1892-93.	Revised estimate, 1892-93.	Budget estimate, 1893-94.	Amendments by Local Government.
EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Conservancy and Works.										
I.—Timber and other produce removed from the forests by Government agency—										
a. Timber	.....	.....	.....	.....	.....	.....				
b. Firewood and charcoal	.....	.....	.....	.....	.....	.....				
c. Bamboos	.....	.....	.....	.....	.....	.....				
d. Sandal-wood ...	.....	.....	.....	.....	.....	.....				
e. Grass and other minor produce ...	.....	.....	.....	.....	.....	.....				
II.—Timber and other produce removed from the forests by consumers or purchasers	.....	.....	.....	.....	.....	.....				
III.—Drift and waif wood and confiscated forest produce	2,774	3,200	1,600	1,500	1,500	.....				
IV.—Revenue from forests not managed by Government—										
a. Duty on foreign timber and other forest produce ...	.....	.....	.....	.....	.....	.....				
b. Revenue from shared and private forests	.....	.....	.....	.....	.....	.....				
V.—Rent of leased forests and payments to shareholders in forests managed by Government	.....	.....	.....	.....	.....	.....				
VI.—Livestock, stores, tools and plant—										
a. Purchase of cattle	.....	.....	.....	.....	.....	.....				
b. Feed and keep of cattle	761	.....	1,260	1,500	1,500	.....				
c. Purchase of stores, tools and plant ...	48	150	150	200	200	32				
VII.—Communications and buildings—										
a. Roads and bridges	176	200	200	200	200	.....				
b. Buildings	43	50	50	50	50	.....				
c. Other works	.....	.....	.....	.....	.....	.....				
VIII.—Demarcation, improvement, and extension of forests—										
a. Demarcation ...	6	350	300	200	200	.....	Division abolished.			
b. Compensation for land and rights ...	.....	.....	.....	.....	.....	.....				
c. Surveys and working-plans	.....	2,656	10,000	.....	.....	1,774				
d. Sowing and planting	8	.....	.....	.....	.....	.....				
e. Protection from fire	351	200	200	200	200	.....				
f. Other works ...	.....	50	50	50	50	.....				
IX.—Miscellaneous—										
a. Refunds	.....	.....	.....	.....	.....	.....				
b. Law charges ...	.....	.....	.....	.....	.....	.....				
c. Other charges ...	16	350	190	100	100	6				
Total A.—Conservancy and Works	4,183	7,206	14,000	4,000	4,000	1,812				
B.—Establishments—										
I.—Salaries—										
a. Conservators ...	17,036	16,200	18,120	16,200	16,200	.....				
b. Superior officers ...	5,932	26,400	20,618	37,200	37,200	8,522				
c. Subordinate forest and depôt establishments	897	1,620	2,063	1,196 20,000	1,196 20,000	.....				
d. Office establishments	5,156	4,896	5,258	5,656	5,656	642				
e. Deputation and special allowances	822	980	614	1,127	1,127	1,040				
II.—Travelling allowances—										
a. Conservators ...	2,991	2,700	3,000	3,000	3,000	.....				
b. Superior officers ...	241	3,600	3,166	2,926	2,926	2,226				
c. Subordinate forest and depôt establishments	98	1,000	1,000	1,000	1,000	.....				
d. Office establishments	951	800	800	1,000	1,000	179				
III.—Contingencies—										
a. Stationery	.....	10	10	.....	.....	6				
b. Carriage of tents and records	628	400	405	600	600	101				
c. Rents, rates and taxes	40	.....	.....	.....	.....	.....				
d. Pay of police guards	.....	.....	.....	.....	.....	.....				
e. Official postage ...	393	300	500	500	500	5				
f. Sundries	740	400	446	595	595	90				
Total B.—Establishments ...	35,925	59,396	56,000	91,000	91,000	12,811				
Grand Total of Expenditure	40,108	66,602	70,000	95,000	95,000	14,623				

Darjeeling Division.					Tista Division.					Kurseong Division.				
Actuals, 1891-92.	Sanctioned estimate, 1892-93.	Revised estimate, 1892-93.	Budget estimate, 1893-94.	Amendments by Local Government.	Actuals, 1891-92.	Sanctioned estimate, 1892-93.	Revised estimate, 1892-93.	Budget estimate, 1893-94.	Amendments by Local Governments.	Actuals, 1891-92.	Sanctioned estimate, 1892-93.	Revised estimate, 1892-93.	Budget estimate, 1893-94.	Amendments by Local Government.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	101	.....	100	.....	.....
21,153	32,000	12,000	11,000	11,000	1	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1,559	1,800	1,000	1,000	1,000	.....	.....	.....	.....	.....	376	504	500	500	500
.....	.....	.....	.....	.....	98	200	200	200	200	45	.....	.....	100	100
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	521	450	500	500	500
352	300	350	350	350	73	100	200	100	100	241	200	200	200	200
3,404	4,200	5,650	6,000	6,000	1,281	5,000	3,000	3,000	3,000	353	1,200	1,000	1,000	1,000
2,221	2,800	3,000	2,000	2,000	533	800	3,000	2,000	2,000	2,033	1,000	1,000	1,000	1,000
.....	.....	3 0	.....	.....	.....	.....	.....	.....	.....	39	50	50	50	50
453	600	600	1,000	1,000	202	250	900	1,000	1,000	725	100	700	700	700
.....	.....	300	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
4	100	100	100	100	.....	.....	.....	.....	.....	3	200	10	.....	.....
1,048	3,000	2,000	3,000	3,000	2	50	50	50	50	190	400	50	50	50
367	500	500	500	500	903	1,000	300	300	300	1,627	1,200	1,200	1,200	1,200
229	300	500	1,500	1,500	200	200	200	200	200	401	1,500	1,400	1,500	1,500
.....	.....	100	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	250	.....	.....	.....	.....	.....	.....	.....	1	.....	250	.....	.....
458	250	350	550	550	212	150	150	150	150	79	100	40	200	200
31,338	45,850	27,000	27,000	27,000	3,505	7,750	8,000	7,000	7,000	6,735	6,904	7,000	7,000	7,000
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
8,186	7,800	12,000	9,000	9,000	3,127	6,600	6,675	6,600	6,600	5,076	5,400	5,800	5,400	5,400
5,703	6,420	5,500	6,000	6,000	3,983	3,888	4,377	4,368	4,368	5,644	6,960	6,025	6,000	6,000
1,327	1,500	1,500	1,500	1,500	825	1,032	1,294	1,368	1,368	886	1,032	1,000	1,032	1,032
986	300	300	300	300	.....	.....	156	210	210	10	.....	200	200	200
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2,952	3,000	2,750	3,000	3,000	1,080	1,800	1,800	1,800	1,800	1,650	1,800	1,600	1,800	1,800
844	1,000	800	1,000	1,000	1,075	750	1,200	1,200	1,200	980	840	900	1,000	1,000
207	120	200	200	200	130	50	200	200	200	155	150	150	150	150
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	5	.....	.....	.....	.....
135	100	100	100	100	128	30	100	100	100	15	20	20	20	20
533	560	480	450	450	.....	.....	.....	.....	.....	78	200	50	50	50
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
160	100	150	150	150	97	70	100	100	100	151	150	150	150	150
120	220	220	300	300	118	120	98	54	54	202	98	105	198	198
21,162	21,120	24,000	22,000	22,000	10,563	14,340	16,000	16,000	16,000	14,852	16,650	16,000	16,000	16,000
52,500	66,970	51,000	49,000	49,000	14,068	22,090	24,000	23,000	23,000	21,587	23,554	23,000	23,000	23,000

Budget Heads.	Jalpaiguri Division.					Buxa Division.				
	Actuals, 1891-92.	Sanctioned estimate, 1892-93.	Revised estimate, 1892-93.	Budget estimate, 1893-94.	Amendments by Local Government.	Actuals, 1891-92.	Sanctioned estimate, 1892-93.	Revised estimate, 1892-93.	Budget estimate, 1893-94.	Amendments by Local Government.
EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs
A.—Conservancy and Works.										
I.—Timber and other produce removed from the forests by Government agency—										
a. Timber	441	2,500	.....	.....	..	2,373	6,000	700	.....	...
b. Firewood and charcoal	.....	.....	.....	.....	.....	.....	.....	.....	.....	..
c. Bamboos	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
d. Sandal-wood ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
e. Grass and other minor produce ...	.....	.....	.....	.....	.....	1	.....	.....	.....	.
II.—Timber and other produce removed from the forests by consumers or purchasers	86	.....	100	100	100	.....	.....	100	100	..
III.—Drift and waif wood and confiscated forest produce	736	1,000	600	600	600	.....	.....	.....	.....	..
IV.—Revenue from forests not managed by Government—										
a. Duty on foreign timber and other forest produce ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Revenue from shared and private forests	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
V.—Rent of leased forests and payments to shareholders in forests managed by Government	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
VI.—Livestock, stores, tools and plant—										
a. Purchase of cattle	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Feed and keep of cattle	1,197	2,750	1,200	1,200	1,200	1,614	500	2,000	1,200	1,200
c. Purchase of stores, tools and plant ...	978	100	200	500	500	51	200	200	100	100
VII.—Communications and buildings—										
a. Roads and bridges	664	600	3,000	3,000	[illegible]	151	600	600	2,000	2,000
b. Buildings ...	845	1,000	3,000	4,500	4,500	1,153	2,000	2,000	2,000	2,000
c. Other works ...	12	50	50	100	100	205	.....	200	200	200
VIII.—Demarcation, improvement and extension of forests—										
a. Demarcation ...	902	1,000	1,000	1,000	1,000	1,226	1,200	1,200	1,200	1,[illegible]0
b. Compensation for land and rights ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
c. Surveys and working plans	.....	500	300	500	500	.....	500	.....	.....	.....
d. Sowing and planting	74	100	50	.....	.....	122	200	50	.....	.....
e. Protection from fire	2,085	1,500	2,000	2,000	2,000	2,254	2,500	2,000	2,200	[illegible]
f. Other works ...	202	200	200	200	200	389	500	500	500	500
IX.—Miscellaneous—										
a. Refunds	.....	.....	120	.....	.....	.....	.....	.....	.....	.....
b. Law charges ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
c. Other charges ...	219	300	180	300	300	68	300	450	500	500
Total A.—Conservancy and Works	8,441	11,800	12,000	14,000	14,000	9,567	14,500	10,000	10,000	10,000
B.—Establishments—										
I.—Salaries—										
a. Conservators ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Superior officers ...	9,956	13,800	16,000	9,000	9,000	6,585	13,200	8,250	7,800	7,800
c. Subordinate forest and depôt establishments	3,989	4,324	4,344	4,344	4,344	4,084	4,236	4,804	4,728	4,728
d. Office establishments	680	888	888	888	888	935	888	856	1,080	1,080
e. Deputation and special allowances ...	671	1,200	850	600	600	.....	600	.....	.....	.....
II.—Travelling allowances—										
a. Conservators ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Superior officers ...	609	1,200	2,500	1,700	1,700	1,018	1,200	1,200	1,200	1,200
c. Subordinate forest and depôt establishments	559	500	500	600	600	500	500	500	500	500
d. Office establishments	25	50	150	150	150	132	100	100	100	100
III.—Contingencies—										
a. Stationery	.....	5	.....	.....	.....	.....	.....	.....	.....	..
b. Carriage of tents and records	121	50	80	50	50	75	50	50	50	50
c. Rents, rates, and taxes	162	163	163	163	163	9	15	15	15	15
d. Pay of police guards	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
e. Official postage ...	176	100	200	200	200	165	100	100	100	100
f. Sundries	260	220	355	305	305	124	161	125	427	*427
Total B.—Establishment ...	17,214	22,400	*26,000	18,000	18,000	13,642	21,050	16,000	16,000	16,000
Grand Total of Expenditure	25,655	34,200	38,000	32,000	32,000	23,189	35,550	26,000	26,000	26,000

Palamau Division.					Singhbhum Division.					Sunderbun Division.				
Actuals, 1891-92.	Sanctioned estimate, 1892-93.	Revised estimate, 1892-93.	Budget estimates, 1893-94.	Amendments by Local Government.	Actuals, 1891-92.	Sanctioned estimate, 1892-93.	Revised estimate, 1892-93.	Budget estimate, 1893-94.	Amendments by Local Government.	Actuals, 1891-92.	Sanctioned estimate, 1892-93.	Revised estimate, 1892-93.	Budget estimate, 1893-94.	Amendments by Local Government.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
.....	.....	.....	.....	.....	7	.....	.....	.....	.....	45	.....	.....	.....	.....
.....	.....	.....	.....	.....	138	.....	.....	.....	.....	.....	.....	.....	.....	.....
11	.....	.....	.....	.....	7	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	1,742	840	1,200	1,200	1,200	45,206	45,400	45,000	55,000	55,000
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	25	100	100	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
609	500	300	.....	.....	780	600	214	.....	.....	.....	.....	.....	.....	.....
25	150	200	200	200	1,385	500	500	500	500	26,251	19,500	16,000	6,000	6,000
225	855	2,000	3,000	3,000	201	5,545	5,000	5,200	5,200	.....	2,000	.....	2,000	2,000
330	1,000	1,000	1,000	1,000	713	4,650	5,000	5,000	5,000	1,918	7,600	7,000	12,500	12,500
.....	50	50	200	200	.....	50	50	50	50	211	200	200	200	200
42	250	500	500	500	269	1,800	1,800	1,800	1,800	99	100	100	100	100
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	803	1,000	1,000	1,000	1,000	281	500	200	200	200
1	20	100	100	100	6	30	.....	.....	.....	.....	.....	.....	.....	.....
653	900	750	750	750	2,256	3,000	3,000	3,000	3,000	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	2,192	.....	.....	.....	.....	61	300	300	200	200
40	.....	50	125	125	24	50	50	50	50	11	100	100	100	100
50	50	50	125	125	147	50	186	200	200	954	2,840	1,000	700	700
1,986	3,775	5,000	6,000	6,000	10,670	18,115	18,000	18,000	18,000	75,662	78,640	70,000	77,000	77,000
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
4,399	4,200	3,982	4,200	4,200	10,374	13,800	12,000	13,800	13,800	14,920	12,600	12,180	12,000	12,000
1,932	2,628	2,000	2,500	2,500	5,207	5,940	6,800	6,500	6,500	16,486	18,336	18,147	18,336	18,336
763	768	768	800	800	1,287	1,812	1,572	1,572	1,572	3,410	3,468	2,748	2,388	2,388
.....	.....	.....	.....	.....	.....	1,200	.....	.....	.....	257	360	380	360	360
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
667	800	700	800	800	1,624	1,500	1,865	2,115	2,115	2,665	1,800	2,500	2,640	2,640
135	300	150	200	200	790	450	450	700	700	194	200	200	250	250
18	50	50	50	50	81	50	100	100	100	342	150	150	350	350
4	.....	.....	.....	.....	1	5	.....	.....	.....	41	.....	50	50	50
41	30	100	150	150	336	30	500	500	500	292	50	75	100	100
79	50	50	50	50	122	60	313	313	313	588	36	400	450	450
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
34	50	50	50	50	109	100	100	100	100	600	600	600	600	600
171	124	150	200	200	202	153	300	300	300	688	300	570	476	476
8,243	9,000	8,000	9,000	9,000	20,133	25,100	24,000	26,000	26,000	40,483	37,900	38,000	38,000	38,000
10,229	12,775	13,000	15,000	15,000	30,803	43,215	42,000	44,000	44,000	1,15,545	1,16,540	1,08,000	1,15,000	1,15,000

Budget Heads.	Chittagong Division.					Angul Division.				
	Actuals, 1891-92.	Sanctioned estimate, 1892-93.	Revised estimate, 1892-93.	Budget estimate, 1893-94.	Amendments by Local Government.	Actuals, 1891-92.	Sanctioned estimate, 1892-93.	Revised estimate, 1892-93.	Budget estimate, 1893-94.	Amendments by Local Government.
EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Conservancy and works.										
I.—Timber and other produce removed from the forests by Government agency—										
a. Timber	.....	.....	.....	.....	.....	726	540	180	.....	.....
b. Firewood and charcoal	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
c. Bamboos	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
d. Sandal-wood ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
e. Grass and other minor produce ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
II.—Timber and other produce removed from the forests by consumers or purchasers	187	200	400	600	600	.....	.....	.....	.....	.....
III.—Drift and waif wood and confiscated forest produce	431	350	500	500	500	.....	20	.....	.....	.....
IV.—Revenue from forests not managed by Government—										
a. Duty on foreign timber and other forest produce ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Revenue from shared and private forests	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
V.—Rent of leased forests and payments to shareholders in forests managed by Government	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
VI.—Livestock, stores, tools and plant—										
a. Purchase of cattle	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Feed and keep of cattle	.....	.....	.....	.....	.....	134	.....	.....	.....	.....
c. Purchase of stores, tools and plant ...	446	500	400	400	400	201	50	50	50	50
VII.—Communications and buildings—										
a. Roads and bridges	2-3	1,400	1,400	1,500	1,500	92	200	560	500	500
b. Buildings	1,673	2,350	7,400	3,300	3,300	312	400	400	2,500	2,500
c. Other works ...	30	.....	.....	.....	.....	1	.....	.....	.....	.....
VIII.—Demarcation, improvement, and extension of forests—										
a. Demarcation ...	696	2,000	1,000	1,500	1,500	694	50	1,550	790	790
b. Compensation for land and rights ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
c. Surveys and working plans	.....	.....	.....	.....	.....	.....	.....	100	.....	.....
d. Sowing and planting	2,837	3,000	1,000	500	500	26	.....	.....	.....	.....
e. Protection from fire	.....	.....	.....	.....	.....	1,994	2,000	1,000	1,000	1,000
f. Other works ...	14	150	150	150	150	20	.....	100	100	100
IX.—Miscellaneous—										
a. Refunds	62	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Law charges ...	35	50	50	50	50	1	.....	10	10	10
c. Other charges ...	707	400	700	500	500	47	50	50	50	50
Total A.—Conservancy and works	7,391	10,400	13,000	9,000	9,000	4,248	3,310	4,000	5,000	5,000
B.—Establishments—										
I.—Salaries—										
a. Conservators ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Superior officers ...	8,788	7,800	9,607	7,800	7,800	3,270	3,000	2,288	3,000	3,000
c. Subordinate forest and depôt establishments	10,115	10,884	10,884	10,884	10,884	2,438	2,664	2,664	2,752	2,752
d. Office establishments	1,470	1,464	1,864	1,464	1,464	629	768	768	768	768
e. Deputation and special allowances	1,164	1,200	1,200	1,200	1,200	.....	.....	.....	.....	.....
II.—Travelling allowances—										
a. Conservators ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Superior officers ...	2,676	2,500	2,500	2,500	2,500	382	900	600	700	700
c. Subordinate forest and depôt establishments.	1,143	1,500	1,200	1,200	1,200	326	400	450	550	550
d. Office establishments	43	100	100	100	100	33	50	50	50	50
III.—Contingencies—										
a. Stationery	4	5	5	5	5	.....	.....	.....	.....	.....
b. Carriage of tents and records	233	30	30	30	30	122	30	50	50	50
c. Rents, rates and taxes	23	30	30	30	30	50	.....	.....	.....	.....
d. Pay of police guards	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
e. Official postage ...	272	280	280	287	287	77	80	80	80	80
f. Sundries	312	207	300	500	500	20	102	50	50	50
Total B.—Establishments ...	26,243	26,000	28,000	26,000	26,000	7,347	7,994	7,000	8,000	8,000
Grand Total of Expenditure	33,634	36,400	41,000	35,000	35,000	11,595	11,304	11,000	13,000	13,000

Puri Division.					Kusi (Drift) Division.					Total.				
Actuals, 1891-92.	Sanctioned estimate, 1892-93.	Revised estimate, 1892-93.	Budget estimate, 1893-94.	Amendments by Local Government.	Actuals, 1891-92.	Sanctioned estimate, 1892-93.	Revised estimate, 1892-93.	Budget estimate, 1893-94.	Amendments by Local Government.	Actuals, 1891-92.	Sanctioned estimate, 1892-93.	Revised estimate, 1892-93.	Budget estimate, 1893-94.	Amendments by Local Government.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
.....	.....	.....	.....	.....	.....	.....				3,693	9,040	980	.....	.....
.....	.....	.....	.....	.....	.....	.....				21,292	32,000	12,000	11,000	11,000
.....	.....	.....	.....	.....	.....	.....				18	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....				.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....				1	.....	.....	.....	.....
.....	.....	168	.....	.....	.....	.....				49,156	48,744	48,468	58,500	58,500
3	30	30	30	30	.....	100				4,112	5,000	3,030	2,930	2,930
.....	.....	.....	.....	.....	.....	.....				.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....				.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....				.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....				.....	.....	.....	.....	.....
170	.....	.....	.....	.....	.....	.....				5,786	4,800	5,474	4,400	4,400
76	50	180	50	50	.....	.....				30,159	21,800	18,630	8,650	8,650
.....	.....	1,000	1,000	1,000	.....	.....				6,910	22,000	23,410	28,400	28,400
404	350	400	1,500	1,500	.....	.....				12,158	24,000	33,250	37,350	37,350
275	.....	100	100	100	.....	.....				773	400	1,000	900	900
834	300	800	800	800	.....	.....	Proposed to be abolished.			6,148	8,000	10,450	10,590	10,590
.....	.....	.....	.....	.....	.....	.....				.....	.....	300	.....	.....
8	200	50	50	50	.....	.....				2,873	5,656	11,760	1,850	1,850
542	200	50	50	50	.....	.....				4,856	7,000	3,350	3,750	3,750
1,647	1,200	1,000	1,000	1,000	.....	.....				14,117	14,000	11,950	12,150	12,150
46	100	90	270	270	.....	.....				1,501	3,000	3,190	4,470	4,470
145	.....	.....	.....	.....	.....	.....				2,460	300	520	200	200
.....	.....	10	10	10	.....	.....				112	200	770	345	345
110	170	122	140	140	.....	50				3,073	5,060	3,468	3,515	3,515
4,260	2,600	4,000	5,000	5,000	.....	150				1,69,198	2,11,000	1,92,000	1,89,000	1,89,000
.....	.....	.....	.....	.....	.....	.....				17,036	16,200	18,120	16,200	16,200
5,380	3,600	3,600	3,600	3,600	.....	.....				94,515	1,18,200	1,13,000	1,19,400	1,19,400
2,816	2,808	3,000	3,000	3,000	.....	.....				63,294	70,608	70,608	70,608 20,000	70,608 20,000
826	876	876	876	876	.....	.....				18,836	19,392	19,392	19,392	19,392
.....	.....	.....	.....	.....	.....	.....				4,950	5,840	3,700	3,997	3,997
.....	.....	.....	.....	.....	.....	.....				2,991	2,700	3,000	3,000	3,000
808	90	819	819	819	.....	.....				18,593	21,000	22,000	22,000	22,000
317	500	400	400	400	.....	.....				6,961	7,940	7,750	8,600	8,600
45	50	50	50	50	.....	.....				2,341	1,720	2,100	2,500	2,500
2	.....	.....	.....	.....	.....	.....				63	25	65	55	55
41	40	50	50	50	.....	.....				2,268	860	1,530	1,800	1,800
157	5	5	5	5	.....	.....				1,841	1,119	1,506	1,526	1,526
.....	.....	.....	.....	.....	.....	.....				.....	.....	.....	.....	.....
151	100	100	100	100	.....	.....				2,390	2,030	2,410	2,417	2,417
180	121	100	100	100	.....	50				3,242	2,366	2,819	3,505	3,505
10,723	9,000	9,000	9,000	9,000	.....	50				2,39,321	2,70,000	2,68,000	2,95,000	2,95,000
14,983	11,600	13,000	14,000	14,000	.....	200				4,08,519	4,81,000	4,60,000	4,84,000	4,84,000

C. E. G. & W. S.—Reg. No 4380C—216—6-12-92.

[FILE F $\frac{1\text{-E}}{11}$.]

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 3RD DECEMBER 1892.

RESOLUTION. No. 4675F.

READ—

A letter from the Conservator of Forests, Bengal, No. 195B.G., dated the 24th September 1892, submitting the estimates of receipts and expenditure of the Forest Department for the year 1893-94.

A letter from the Conservator of Forests, Bengal, No. 219B.G., dated the 21st October 1892, requesting that the figures of the revised estimate under Expenditure for 1892-93 may be accepted as a redistribution of the sanctioned budget allotment for that year.

The actuals of 1891-92 adopted by the Conservator of Forests compare thus with the estimates for that year, as passed by the Government of India:—

	Sanctioned estimates.	Revised estimates.	Actuals.
	Rs.	Rs.	Rs.
Receipts	7,80,000	8,15,000	7,89,553
Expenditure—			
A—Conservancy and works ...	2,15,000	4,20,000	1,69,198
B—Establishments ...	2,54,000		2,39,321
Total ...	4,69,000	4,20,000	4,08,519
Surplus ...	3,11,000	3,95,000	3,81,034

The increase in the receipts resulted from the abolition of the departmental system of supply of firewood and charcoal in the Darjeeling Division, and from the heavier demands for timber in the Sunderbuns and Singhbhum Divisions. The decrease in expenditure was due (*a*) to the policy of discouraging departmental operations in removing timber and other produce from forests and to the fostering of private enterprise, (*b*) to the anticipated settlements in Palamau and the Sunderbuns not having taken place, and (*c*) to the survey charges debitable to this department not having been adjusted during the year.

2. The figures of the revised estimates as proposed by the Conservator of Forests for the year 1892-93, compared with the sanctioned estimates for that year as finally accepted by the Government of India, are shown below:—

	Sanctioned estimates.	Revised estimates.
	Rs.	Rs.
Receipts	8,32,000	8,00,000
Expenditure—		
A—Conservancy and works ...	2,11,000	1,92,000
B—Establishments	2,70,000	2,68,000
Total ...	4,81,000	4,60,000
Surplus ...	3,51,000	3,40,000

The falling off in receipts is chiefly owing to the abandonment of the departmental system of collections and supply of timber and other forest produce. Some reduction has been made on the expenditure side on this account. The estimate of expenditure, however, includes a provision of Rs. 6,000 for the construction of a bungalow at Khulna for the private residence of the Divisional Forest Officer, which will be struck out, as the charge will be debited to the Public Works Department and treated as Imperial Public Works. The revised estimate of expenditure for 1892-93 will thus stand at Rs. 4,54,000, and, under the last clause of section 105 of the Forest Code, the Lieutenant-Governor accepts this reduced estimate as a revised appropriation statement of the budget for 1892-93.

3. The following table shows the Conservator's estimates of receipts and expenditure for the year 1893-94, compared with the actuals of 1891-92 and the sanctioned and revised estimates of 1892-93:—

Budget Heads.	Budget estimates, 1893-94.	Sanctioned estimates, 1892-93.	Revised estimates as passed by the Local Government, 1892-93.	Actuals, 1891-92.
Receipts.	Rs.	Rs.	Rs.	Rs.
I.—Timber and other produce removed from the forests by Government agency	25,100	30,400	30,350	41,503
II.—Timber and other produce removed from the forests by consumers or purchasers	7,07,250	7,21,000	7,27,450	6,95,062
III.—Confiscated, drift and waif wood	12,180	17,000	12,330	8,210
IV.—Revenue from forests not managed by Government	.....	.....	.....	.....
V.—Miscellaneous	29,470	34,600	29,370	44,778
Total ...	7,74,000	8,32,000	8,00,000	7,89,553
Expenditure.				
A.—Conservancy and Works.				
I.—Timber and other produce removed from the forests by Government agency	12,000	42,040	22,980	25,004
II.—Timber and other produce removed from the forests by consumers or purchasers	58,500	48,744	48,468	49,156
III.—Confiscated, drift and waif wood	2,030	5,000	3,030	4,112
IV.—Revenue from forests not managed by Government	.....	.....	.....	.....
V.—Rent of leased forests and payments to shareholders in forests managed by Government	.....	.....	.....	.....
VI.—Live-stock, stores, tools and plant	13,050	26,600	24,104	35,945
VII.—Communications and buildings	66,650	46,400	51,000	19,841
VIII.—Demarcation, improvement and extension of forests	32,810	37,656	41,000	29,495
IX.—Miscellaneous	4,060	5,560	4,758	5,645
Total A—Conservancy and Works	1,89,000	2,11,000	1,86,000	1,69,198
B.—Establishments.				
I.—Salaries	2,40,597	2,30,240	2,24,820	1,92,631
II.—Travelling allowances	36,100	33,360	34,450	30,886
III.—Contingencies	9,303	6,400	8,330	9,804
Total B—Establishments ...	2,95,000	2,70,000	2,68,000	2,32,321
Grand Total of Expenditure ...	4,84,000	4,81,000	4,54,000	4,08,519
Surplus ...	2,90,000	3,51,000	3,46,000	3,81,034

4. The estimates provide for a surplus of Rs. 2,90,000 at the end of 1893-94 against Rs. 3,46,000 the latest estimates for the current year. Full explanation has been furnished by the Conservator of Forests under each head of accounts. The estimates are accepted.

Order.—Ordered that a copy of the Resolution, with a copy of the estimates, be forwarded to the Comptroller-General for submission to the Government of India in the Revenue and Agricultural Department.

Ordered also that a copy of the above Resolution, with a copy of the estimates, be forwarded to the Conservator of Forests, the Accountant-General, Bengal, and the Revenue Department, for information.

By order of the Lieutenant-Governor of Bengal,

J. A. BOURDILLON,

Offg. Secretary to the Govt. of Bengal.

Nos. 4076-79F.

Copy forwarded to

By order of the Lieutenant-Governor of Bengal,

H. J. McINTOSH,

Offg. Under-Secretary to the Govt. of Bengal.

Calcutta,

The 3rd December 1892.

C. E. G.—Reg. No. 5515C—216—5 12-92.

[FILE F $\frac{1\text{-E}}{54}$.]

ANNUAL ESTIMATES, REGISTRATION DEPARTMENT, 1893-94.

No. 0446Bt., dated Calcutta, the 24th November 1892.

Memo. by—R. E. HAMILTON, Esq., Offg. Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

REGISTRATION BUDGET ESTIMATE FOR 1893-94.

HEADS AND ITEMS.	Actuals, 1891-92.	Budget estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1892.			Increase.	Decrease.	REVISED ESTIMATE, 1892-93.		ESTIMATE OF 1893-94.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1891-92.	First six months of 1892-93.	Total.			Proposed by Accountant-General.	Passed by Government.	Proposed by Inspector-General.	Revised by Accountant-General.		
ABSTRACT.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Receipts.													
Fees for registering documents	12,77,020	13,05,000	5,74,268	7,23,232	13,03,400	.....	.....				13,05,000		The revenue under this head has increased steadily since 1888-89, but the actual revenue realized in the 12 months ended September 1892, which amounts to Rs. 13,58,000, does not suggest a higher figure than that adopted for the Budget of 1892-93, which is accordingly repeated for the Budget of 1893-94.
Fees for copies of registered documents	23,414	22,000	11,313	10,555	21,868	.....	.....				22,000		
	13,00,434	13,27,000	5,85,581	7,33,777	13,24,358	.....	.....				13,27,000		
Miscellaneous— Collection under Act X of 1866	.....	33,000	15,936	18,370	34,306	.....	.....				33,000		
Miscellaneous	33,879												
Total Miscellaneous ...	33,879	33,000	15,936	18,370	34,306	.....	.....				33,000		
Total ...	13,34,313	13,60,000	6,01,517	7,57,147	13,58,664	.....	.....	13,60,000	13,70,000	13,50,000	13,60,000	13,80,000	
Imperial share—one-half ...	6,67,156	6,80,000						6,80,000	6,[illegible],000		6,80,000	6,90,000	
Provincial share—one-half	6,67,157	6,80,000						6,80,000	6,85,000		6,80,000	6,90,000	
Expenditure.													
Superintendence	32,205	60,000	31,310	29,569	60,899	.....	1,000			59,636	59,000	60,000	*Vide*—details. The increased estimate is due to larger provision on account of commission to sub. and *ex-officio* Registrars, the charges for which show a progressive increase.
District charges	6,21,268	6,39,000	2,89,292	3,58,265	6,47,557	34,000	.....			6,74,640	6,73,000	6,74,000	
Total ...	6,53,473	6,99,000	3,20,602	3,87,854	7,08,456	34,000	1,000	6,99,000	7,07,000	7,34,276	7,32,000	7,34,000	
Imperial share—one-half...	3,41,737	3,50,000						3,50,000	3,53,500		3,66,000	3,67,000	
Provincial share—one-half	3,41,736	3,49,000						3,49,000	3,53,500		3,66,000	3,67,000	

REGISTRATION—*continued.*

Numbers 1892-93	Numbers 1893-94	Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	Estimate of 1893-94. Proposed by Inspector-General.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		EXPENDITURE.										
		SUPERINTENDENCE.										
		Salaries.										
1	1	Inspector-General of Registration (Rs. 1,500)	17,280	17,280	8,640	8,640	17,280		17,280	17,280	17,280	
2	2	Inspectors of Registration Offices (Rs. 800 and Rs. 600)	16,809	16,800	8,400	8,410	16,810		16,800	16,800	16,800	The increase in the actuals of 1891-92 is due to extra charges on account of privilege leave allowances.
		Total Salaries ...	34,089	34,080	17,040	17,050	34,090		34,080	34,080	34,080	
		Establishment.										
1	1	Clerk (Rs. 200 and over)	13,250	3,600	6,788	7,359	14,147		3,600	3,600		
15	15	Clerks (less than Rs. 200)		8,760					8,760	8,760		
6	6	Servants	573	528	275	311	586		528	528		
		Temporary establishment	302	500	42	449	491		500	500		
		Establishment of Inspectors of Registration.										
2	2	Peons	115	168	70	54	124		168	168		
		Total Establishment ...	14,300	13,556	7,175	8,173	15,348		13,556	13,556	14,356	
		Allowances.										
		Hill journey allowances				41						
		Travelling allowances of officers	9,372	10,564	6,192	3,076	9,472		10,000	9,564	9,564	The estimate of Inspector-General is slightly reduced for rounding the estimate.
		Ditto ditto of establishment				163						
		Total Allowances ...	9,372	10,564	6,192	3,280	9,472		10,000	9,564	9,564	
		Contingencies.										
		Subscription to newspapers	11		11	...	11					
		Purchase and repair of furniture ..	286		51	108	159					
		Hot weather charges	231		231	228	459					
		Purchase of books and publications ...	.....		.....	.....	.....			1,800	2,000	The fixed grant for contract contingency expenditure sanctioned in Finance Department Government Resolution No. 3802, dated 14th July 1891, has been reproduced. The Inspector-General provides for an additional sum of Rs. 200, explaining that the grant is found to be inadequate to meet requirements, but in the absence of special orders of Government the additional amount has not been provided for.
		Hill journey charges	24		10	...	10					
		Postage charges	630		294	275	569					
		Telegram charges	75		49	24	73					
		Office expenses	757		257	210	210					
		Miscellaneous				241	498					
		Total Contingencies ...	1,904	1,800	903	1,086	1,989		2,000	1,800	2,000	
		Total Superintendence ...	62,205	60,000	31,310	29,589	60,899		59,636	59,000	60,000	
		DISTRICT CHARGES.										
		Salaries.										
1	1	Registrar for Calcutta (Rs. 600)	7,211	7,200	3,600	4,593	8,193		7,200	7,200	7,200	
1	1	Deputy Registrar (Rs. 200)	.....	2,400					2,400	2,400	2,400	
1	1	Special Sub-Registrar ..		2,400					2,400	2,400	2,400	
40	41	Special Sub-Registrar (less than Rs 200) ...	33,009	39,900	17,149	18,160	35,309		42,960	40,920	41,940	The Inspector-General's estimate includes provision for the salaries of three additional Sub-Registrars, namely one for the new district of Palamau sanctioned in Government of India Home Department, No. 1794, dated 26th August 1892, to the address of the Secretary to the Government of Bengal Political Department, and two for the Sonthal Parganas and Singhbhum districts. But as the latter have not yet been sanctioned by Government the proposed provision for two additional appointments has been struck out with reference to clause (g) Article 155 of the Civil Account Code.
										52,920	53,940	
		Deduct—Probable savings	.....	.....	.....	.....	.....		....	630	710	
		Total Salaries ...	40,220	51,900	20,749	22,753	43,502		54,960	52,290	53,230	

REGISTRATION—*concluded.*

Numbers 1892-93.	Numbers 1893-94.	Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	Estimate of 1893-94. Proposed by Inspector-General.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		DISTRICT CHARGES—*concluded.*										
		Establishment.										
		Calcutta Registrar's establishment—										
19	19	Clerks (less than Rs. 200)	6,616	7,062	3,225	4,255	7,480		7,080	7,080	7,080	Increase due to increments.
7	7	Servants		612					612	612	612	
		Temporary establishment	1,020	1,500	781	635	1,416		1,300	1,300	1,300	Inspector-General's estimate reproduced.
		Special Sub-Registrar's establishment—										
236	228	Clerks	55,179	60,516	27,653	32,186	59,849		59,940	59,940	59,940	The estimate of 1892-93 provided for salaries of 13 additional clerks owing to an intended revision of establishment. Out of this number only three additional clerks have been sanctioned in Government of India, Home Department, No. 1794, dated 9th August 1892, for the new district of Palamau, and provision has been made for the salaries of two clerks of the Haridaspur sub-registry office in the district of Faridpur, which was omitted from the estimate of 1892-93, as it was contemplated to convert that office into a rural sub-registry office, but the project was abandoned.
70	74	Servants	4,138		2,187	2,599	4,786					
		Temporary establishment	6,550	6,242	2,701	2,766	5,467		6,000	6,000	6,000	The Inspector-General provides for four additional servants, one for the Palamau district, sanctioned in the Home Department order above cited, one for Midnapur, sanctioned in Bengal Government No. 1542, dated 26th April 1892, one for Khulna, omitted to be provided for in 1892-93; and one for Jessore, the provision for which is struck out in the absence of Government sanction, and with reference to clause (g) of Article 155 of the Civil Account Code.
		Total Establishment	74,421	75,932	36,567	42,441	78,908		74,932	74,872	74,932	
		Allowances.										
		Commission to Sub-Registrars ...	4,86,255	4,80,000	2,13,953	2,72,758	4,86,711		5,10,000	5,10,000	5,10,000	The expenditure under this head shows a progressive increase, as will be seen from the actuals of the past five years given below. I have therefore retained the Inspector-General's figure allowing for an increase of Rs. 15,000 over the actuals for the 12 months ended September 1892, which amount to Rs. 4,95,000.
		Commission to *ex-officio* Registrars	10,910		3,595	4,571	8,166					
		Travelling allowances of officers	4,554	6,000	2,405	2,289	4,694		5,000	(a) 4,848	4,848	(a) The Inspector-General's estimate slightly reduced to accord with the actuals of 1891-92, and for the 12 months ended September 1892, and for rounding the estimate.
		Travelling allowances of establishment	97		41	52	93					
		Total Allowances ..	4,83,816	4,86,000	2,19,994	2,79,670	4,99,664		5,15,000	5,14,848	5,14,848	
		Supplies and Services.										
		Purchase of record-room racks	445	2,702	445	..	445		2,748	2,748	2,748	The Inspector-General explains that the provision is necessary to meet the charges for racks which must be incurred.
		Petty construction ...	90		80	...	80					
		Petty repairs										
		Total Supplies and Services ..	535	2,792	525		525		2,748	2,748	2,748	
		Contingencies.										
		Remuneration to copyists	89	2,000	72	174	246		7,000	7,000	7,000	The Inspector-General explains that the increased provision is necessary to meet the expenditure consequent on increased registrations. The grant under this head in 1893-93 amounts to Rs 7,472: *vide* Bengal Government order No. 2925P, dated 27th August 1892.
		Section-writing ...	3,920		2,376	3,302	5,678					
		Office and ground rent	1,988	3,000	1,192	390	390		3,000	3,000	3,000	
		Rents, rates, and taxes				549	1,741					
		Hot-weather charges	1,807	.....	360	1,577	1,937		..	..	..	
		Hill journey charges ..	46	.. ...	....	..	...		.....	.....	... ..	
		Purchase of tents ...	....	....	...	...	...		... ..	... ..	.. ..	
		Repair of tents		....	...				.. ...	.....	... ..	
		Purchase and repair of furniture	944	....	715	291	1,006		....	...	.	
		Postage charges	5,429	...	2,706	2,733	5,439		.....	....	. ..	
		Telegram charges ..	90	. ...	38	21	59		...	. .	...	
		Office expenses ...	6,164	17,000	4,008	3,578	8,361		17,000	17,000	17,000	The fixed grant for contract contingent expenditure sanctioned in Bengal Government Resolution No. 3262, dated 14th July 1891, has been reproduced.
		Miscellaneous ...	1,790			776						
		Regrant of savings in the contract contingent grant effected in 1891-92	...	876	.. ...		.. .		.. ...	1,242	1,242	
		Total Contingencies	22,276	22,376	11,467	13,390	24,851		27,000	28,242	28,242	
		Total District Charges	6,31,968	6,30,000	2,89,392	3,55,354	6,47,546		6,74,640	6,73,000	6,74,000	

H. P.—Reg. No. 6019C—200—31-12-92.

[FILE F. $\frac{1\text{-E}}{54}$]

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 30TH DECEMBER 1892.

RESOLUTION—No. 5132F.

READ—

A memorandum from the Accountant-General, Bengal, No. $\frac{\text{Bt.}}{\text{0440}}$, dated 24th November 1892, submitting the estimates of Receipts and Expenditure of the Registration Department for the year 1893-94.

RECEIPTS.

The Accountant-General has placed the revised estimate for 1892-93 at the same figure as the original estimate for the year, which amounts to Rs. 13,60,000. This amount has also been proposed as the estimate for 1893-94. The actuals for the twelve months ending September 1892 were Rs. 13,58,664. As, however, the revenue is improving from year to year, the estimate for the current year will be raised to Rs. 13,70,000, and that for next year to Rs. 13,80,000.

EXPENDITURE.

2. The grant originally fixed for expenditure during 1892-93 amounts to Rs. 6,99,000. The charges during the first seven months of the current year aggregated Rs. 4,34,832 against Rs. 4,20,418 in the corresponding period of the past year, showing a total increase of Rs. 14,414. The actuals of 1891-92 amounted to Rs. 6,83,473. Allowing for the growth of expenditure at the rate of Rs. 2,000 a month, the total expenditure for the current year may be calculated at Rs. (6,83,000 + 24,000) 7,07,000, which will be adopted as the revised estimate for the period. On the same principle the Accountant-General's estimate for 1893-94 has been raised from Rs. 7,32,000 to Rs. 7,34,000.

3. *Superintendence.*—The Accountant-General's provision under this head for next year amounts to Rs. 59,000 against Rs. 59,636 proposed by the Inspector-General. The Accountant-General's estimate will, however, be raised to Rs. 60,000 with reference to the actuals of 1891-92, amounting to Rs. 62,205.

4. *District Charges.*—The local estimate under the sub-head "Salaries" for the pay of Special Sub-Registrars on less than Rs. 200, amounts to Rs. 42,960, inclusive of a provision for the employment in the districts of the Sonthal Parganas and Singhbhum of two additional Sub-Registrars on Rs. 85 a month each. As these appointments have not yet been sanctioned, the Accountant-General has struck out the provision made for them by the Inspector-General, and has placed the estimate at Rs. 40,920. It is probable that the additional appointment in the Sonthal Parganas will be made during the ensuing year; the estimate of the Accountant-General will therefore be raised by Rs. (85 × 12) 1,020.

Under the sub-head "Special Sub-Registrar's Establishment," the Accountant-General has reduced the local estimate of Rs. 59,940 by Rs. 60, which represents the amount provided by the Inspector-General for the employment of a servant in the Jessore office. As the additional servant is likely to be sanctioned, the Inspector-General's estimate will be retained.

5. The Accountant-General's estimates in other respects are passed. The total grant for the Registration Department will amount to Rs. 7,34,000.

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimate, be forwarded to the Inspector-General of Registration, the Board of Revenue and the Accountant-General, and the Political and Revenue Departments of Government, for information.

By order of the Lieutenant-Governor of Bengal,

H. H. RISLEY,

Secretary to the Government of Bengal.

Nos. 5133-37F.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

H. J. McINTOSH,

Under-Secy. to the Govt. of Bengal.

CALCUTTA,
The 30th December 1892.

A. M.—Reg. No. 6020C—200—31-12-92.

BENGAL IMPERIAL AND PROVINCIAL SERVICES, 1893-94.

[FILE F $\frac{1\text{-E}}{12}$ 1]

No. 0461Bt., dated Fort William, the 30th November 1892.

Memo. by—R. E. HAMILTON, Esq., Offg. Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

INTEREST

HEADS AND ITEMS.	Actuals, 1891-92.	Budget estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1892.			Increase compared with Budget estimate, 1892-93.	Decrease compared with Budget estimate, 1892-93.	REVISED ESTIMATE, 1892-93.		ESTIMATE OF 1893-94.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1891-92.	First six months of 1892-93.	Total.			Proposed by Accountant-General.	Passed by Government.	Proposed by local officers.	Revised by Accountant-General.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
RECEIPTS.													
IMPERIAL.													
Interest on Loans to Presidency Corporation ...	.....	.....	.....	.....	.....	.....	.....			.....	.....	.....	
On Loans to Municipalities ...	2,44,210	2,34,800	1,20,948	1,18,585	2,39,533	.....	.....			2,24,897	2,25,000(a)	2,25,000	(a) The amount of interest payable by the Calcutta Municipality in the two half years ending June and December 1892, on balances of Rs. 53,50,911 and Rs. 52,32,461 respectively, carrying interest at 4½ per cent. per annum.
On Port Fund Debt	79,425	79,400	79,425	.....	79,425	.....	.....			79,425	79,500(b)	79,500	(b) Amount of interest on Rs. 17,65,000 being the capital debt of the Port Fund at 4½ per cent. per annum.
On Port Trust Advances	1,84,544	1,78,100	91,485	1,29,586	2,21,071	.....	.....			1,71,364	1,71,500(c)	1,71,500	(c) Amount of interest payable by the Port Commissioners on balances of Rs. 38,46,746 and Rs. 37,60,621, respectively, carrying interest at 4½ per cent. per annum.
On Kidderpore Dock Works ...	9,07,127	10,45,700	4,79,169	5,09,353	9,80,222	.....	.....			11,35,000	(d) 11,35,000	11,35,000	(d) Amount of interest on Kidderpore Dock Loan, and advances to be drawn as estimated for by the Secretary to the Port Commissioners.
Interest on advances and loans to Native States or private individuals .. .	.....	.....	.....	.....	.....	.....	.....			.....	.....	.....	
On Kuch Bihar Loan	.....	7,000	.	.....	.....	.....	.....			.....	9,000(e)	9,000	(e) This is the amount of interest likely to be realised in 1893-94 as in terms of G. I. F. D. No. 2060, dated 15th May 1891. The loan of Rs. 8 lakhs is to bear interest at 4 per cent. per annum, repayable by yearly instalments of one lakh, including principal and interest; and the amount at present outstanding in the books of this office on account of principal is Rs. 3,36,744.
Interest on arrears of revenue .	42	.....	42	.....	42	.....	.....			.....	.....	.....	
Miscellaneous.													
On law charges .	108	300	74	277	351	.....	.....			168	300	300	(f) Based on actuals
On other accounts	96	700	31	276	307	.....	.....			.....	700	700	
Total Miscellaneous	204	1,000	105	553	658	.....	.....			168	1,000	1,000	
Total Imperial .	14,15,552	15,41,000	7,71,374	7,58,577	15,29,951	.....	.....	15,46,000	15,46,000	16,10,854	16,21,000	16,21,000	

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimate, be forwarded to the Inspector-General of Registration, the Board of Revenue and the Accountant-General, and the Political and Revenue Departments of Government, for information.

By order of the Lieutenant-Governor of Bengal,

H. H. RISLEY,

Secretary to the Government of Bengal.

Nos. 5133-37F.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

H. J. McINTOSH,.

Under-Secy. to the Govt. of Bengal.

CALCUTTA,
The 30th December 1892.

A. M.—Reg. No. 6020C—200—21-12-92.

BENGAL IMPERIAL AND PROVINCIAL SERVICES, 1893-94.

[FILE F $\frac{1\text{-E}}{12}$ 1]

No. 0461Bt., dated Fort William, the 30th November 1892.

Memo. by—R. E. HAMILTON, Esq., Offg. Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

INTEREST

HEADS AND ITEMS.	Actuals, 1891-92.	Budget estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1892.			Increase compared with Budget estimate, 1892-93.	Decrease compared with Budget estimate, 1892-93.	REVISED ESTIMATE, 1892-93.		ESTIMATE OF 1893-94.		Passed by Government.	EXPLANATORY REMARKS
			Last six months of 1891-92.	First six months of 1892-93.	Total.			Proposed by Accountant-General.	Passed by Government.	Proposed by local officers.	Revised by Accountant-General.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
RECEIPTS.													
IMPERIAL.													
Interest on Loans to Presidency Corporation ...	.....	.....	...	....	.....	.....	.....			.....	.....		
On Loans to Municipalities .	2,44,210	2,34,800	1,20,948	1,18,585	2,39,533	.. .	.....			2,34,807	2,35,000(a)	2,25,000	(a) The amount of interest payable by the Calcutta Municipality in the two half years ending June and December 1893, on balances of Rs. 53,50,911 and Rs. 52,32,461 respectively, carrying interest at 6½ per cent. per annum.
On Port Fund Debt	79,425	79,400	79,425	..	79,425	....	.....			79,425	79,500(b)	79,500	(b) Amount of interest on Rs. 17,05,000 being the capital debt of the Port Fund at 4½ per cent. per annum.
On Port Trust Advances ...	1,34,544	1,78,100	91,485	1,29,586	2,21,071		...			1,71,364	1,71,500(c)	1,71,500	(c) Amount of interest payable by the Port Commissioners on balances of Rs. 38,46,346 and Rs. 37,09,821, respectively, carrying interest at 4½ per cent. per annum.
On Kidderpore Dock Works ...	8,07,127	10,45,700	4,79,169	5,09,853	9,89,222	.	.. .			11,35,000	(d) 11,35,000	11,[illegible]	(d) Amount of interest on Kidderpore Dock Loan, and advances to be drawn as estimated for by the Secretary to the Port Commissioners.
Interest on advances and loans to Native States or private individuals		.....	...	...	.....	... .	.....			.....	.....	...	
On Kuch Bihar Loan		7,000		. .	.....	....	.....				9,000(e)	9,000	(e) This is the amount of interest likely to be realised in 1893-94 as in terms of G. I., F. D. No. 9060, dated 13th May 1891. The loan of Rs. 8 lakhs is to bear interest at 4 per cent. per annum, repayable by yearly instalments of one lakh, including principal and interest; and the amount at present outstanding in the books of this office on account of principal is Rs. 1,26,744.
Interest on arrears of revenue	42		42		42	...	.....			. .	... ..	.....	
Miscellaneous.													
On law charges	108	300	74	277	351	.	.....			108	300	300	(f) Based on actuals
On other accounts	96	700	31	276	307	.. .	... ..			... ..	700	700	
Total Miscellaneous	204	1,000	105	553	658		.. . .			108	1,000	1,000	
Total Imperial	14,15,552	15,46,000	7,71,374	7,58,577	15,29,951	.. . .	.....	15,46,000	15,46,000	16,10,854	16,21,000	16,21,000	

INTEREST.

Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892.			Increase compared with Budget estimate, 1892-93.	Decrease compared with Budget estimate, 1892-93.	Revised estimate, 1892-93.		Estimate of 1893-94.		Passed by Government.	Explanatory Remarks.
			Last six months of 1891-92.	First six months of 1892-93.	Total.			Proposed by Accountant-General.	Passed by Government.	Proposed by local officers.	Revised by Accountant-General.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
RECEIPTS—*contd.*													
Brought forward .													
PROVINCIAL.													
Interest on advances and loans to Native States or private individuals	.....	.....	.....	.....	.....	.....	.....				..		
I. Interest on advances to cultivators	25,014	24,000	11,493	8,739	20,232	.....	.....		30,000	21,033	30,000	30,000	Calculated at 6¼ per cent. on Rs. 4,69,000, the mean of the estimated balance of 31st March 1893 and 31st March 1894, *vide* this office letter No. 342Bt., dated 25th November 1892.
II. Interest on advances under Special Laws: Drainage and Embankment ...	5,043	5,000	2,537	2,715	5,252	.....	.....			4,502	7,000		As no interest is expected to be realized in 1893-94 on the Rajapur Drainage Advances, the interest to be realized in that year has been calculated as follows:— Rs. 6¼ per cent. on the mean estimated balances of Rs. 1,26,000 of embankment advances of 31st March 1893 and 31st March 1894 ... 8,000 5 per cent. on Rs. 4,21,000, the mean of the estimated balances of 31st March 1893 and 31st March 1894 of other advances ... 21,000 Total Rs. . 29,000 But as interest on loans under this head is not charged until the works for which the advances are made have been completed, it is proposed, with reference to the actuals of 1891-92, and for the 12 months ended September 1892, to adopt Rs. 7,000 for the estimate of 1893-94.
III. Interest on loans to landholders, &c. ..	13,411	20,000	13,411	1,055	14,466	.....	.....		17,000	6,000	16,000A	19,000	(A) Calculated thus:— Rs. On the estimated balance of the loan of Rs. 2,67,000 to the Deo Estate carrying interest at 4½ per cent. .. 12,000 On the estimated mean balances of other loans, Rs. 92,000, carrying interest at 4½ per cent. .. 4,000 Total Rs. ... 16,000
IV. Interest on loans to municipal and other Public Corporations (excluding Presidency Corporations) .	14,803	51,000	13,201	9,805	23,006				34,000	1,663	46,000B	67,000	(B) Calculated thus:— Excluding the Howrah Municipality loan of 12 lakhs, the estimated mean balance works out Rs. 10,32,000, on which interest at 4½ per cent. amounts to Rs. 46,000.
Interest on Government securities.													
Education .. .	19,714	14,000	6,516	.....	6,516	.....	.....		14,000	14,020	14,000	14,000	
. ...	.....	.....	.....	.....	.....	.....	.....		1,06,000	.....	.....	1,35,000	

INTEREST.

HEADS AND ITEMS.	Actuals, 1891-92.	Budget estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1892.			Increase compared with Budget estimate, 1892-93.	Decrease compared with Budget estimate, 1892-93.	REVISED ESTIMATE, 1892-93.		ESTIMATE OF 1893-94.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1891-92.	First six months of 1892-93.	Total.			Proposed by Accountant-General.	Passed by Government.	Proposed by local officers.	Revised by Accountant-General.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
RECEIPTS— *concld.*													
PROVINCIAL— *concld.*													
Brought forward	.....	.....	.....	.....	.....	.....	.....		1,00,000	.....	.....	1,35,000	
Miscellaneous.													
Public Works Cess	43,680	46,000	22,052	22,090	44,142	.....	.....		46,000	47,790	45,000(C)	40,000	(C) Based on actuals.
Interest on the capital cost of His Honour the Lieutenant-Governor's house and table equipment and furniture	1,267	1,300	633	633	1,266	.....	.....		1,300	...	1,300	1,300	
Interest on zamindari embankment. Recoveries under contract system	.....	.....	.....	242	242	.....	.....		.....	.....	.....	.....	
Other items ...	722	700	537	1,905	2,442	.....	.....		700	52	700	700	
Total Provincial ...	1,16,715	1,62,000	70,380	47,184	1,17,564	.....	.....	1,30,000	1,[illegible],000	95,150	1,60,000	1,82,007	
GRAND TOTAL ...	15,32,265	17,08,000	8,41,754	8,05,761	16,47,515	.....	.....	16,76,000	16,94,000	17,06,004	17,31,000	18,03,000	
EXPENDITURE.													
IMPERIAL.													
Interest on Government of India stock-notes	22	.....	.....	.....	.....	.....	.....	.....	.....	.....	..		
Commission on stock-notes	..	.....		.....	.....	.....	.....	.....	.	.....	.....	.	
PROVINCIAL.													
Interest on Provincial advance and loan account ...	1,02,072	1,21,000	1,02,072	.....	1,02,072	.....	.....	.....	1,20,000	.....	1,05,000	1,[illegible]	Based on the estimated mean balance of Rs. 26,36,000 (excluding the loan to the Howrah Municipality) carrying interest at [illegible] per cent. per annum, payable by the Local to the Imperial Government.
Total ..	1,02,072	1,21,000	1,02,072	.....	1,02,072	.....	.....	.....	1,20,000	.....	1,05,000	1,53,000	

W. S.—Reg. No. 6959C—199—26-1-93

FINANCIAL DEPARTMENT

FINANCE.

CALCUTTA, THE 18TH JANUARY 1893.

RESOLUTION—No. 369F.

READ—

A memorandum from the Accountant-General, Bengal, No. 0461Bt., dated the 30th November 1892, submitting the Interest Budget Estimate for 1893-94.

RECEIPTS.

IMPERIAL.

THE Accountant-General, Bengal, estimates the receipts for 1893-94 at Rs. 16,21,000 against Rs. 15,46,000, the sanctioned estimate for the current year. The increase is on account of the interest payable by the Port Commissioners of Calcutta on Kidderpore Dockyard loans, and the interest payable by the Kuch Bihar State on account of a loan sanctioned by the Government of India in the Foreign Department No. 2061-I., dated the 15th May 1891, for the construction of a railway in that State. His estimate is accepted.

PROVINCIAL.

Interest on Advances to Cultivators.—The Accountant-General's estimate of receipts under this head for 1893-94 is Rs. 30,000 against Rs. 24,000, the sanctioned estimate for the current year. The estimate of loans for the next year, submitted to the Government of India with this Government letter No. 51F., dated the 4th January 1893, shows the following results:—

	Opening balance.	Net outgoing.	Closing balance.	Mean balance.	Interest at 6¼ per cent.
	Rs.	Rs.	Rs.	Rs.	Rs.
1892-93	4,82,542	3,51,880—3,09,159=22,721	5,05,263	4,98,902	30,868
1893-94	5,05,263	1,96,100—2,09,736=—11,636	4,93,627	4,99,450	31,215

In accordance with the above results, the revised estimate of interest for the current year as well as that for the next year will be placed at Rs. 30,000 in round numbers.

Interest on Drainage and Embankment Advances.—The estimate under this head for 1893-94 has been placed by the Accountant-General at Rs. 7,000 against Rs. 5,000, the sanctioned estimate for the current year. In view of the actuals for 1890-91 and 1891-92, which were Rs. 6,840 and Rs. 5,042, respectively, it will not be safe to place the estimate for the next year at Rs. 7,000, as proposed by the Accountant-General. His estimate under this head will accordingly be reduced to Rs. 5,000, which figure may also be taken as the revised estimate for the current year.

Interest on Loans to Notabilities.—The Accountant-General has placed the estimate for the next year under this head at Rs. 16,000 against Rs. 20,000, the sanctioned estimate for the current year. The following table based on the estimate of loans referred to above shows the probable receipts during the two years:—

	Opening balance.	Net outgoing.	Closing balance.	Mean balance.	Interest at 4¼ per cent.
	Rs.	Rs	Rs.	Rs.	Rs.
1892-93	3,91,211	55,000—76,398=—21,398	3,69,813	3,80,512	17,123
1893-94	3,69,813	2,72,000—1,47,852=1,24,148	4,93,961	4,31,887	19,434

The revised estimate for the current year will accordingly be placed at Rs. 17,000, and the budget estimate for 1893-94 at Rs. 19,000 in round numbers.

Interest on Provincial loans to Municipal and other Corporations.—The estimate for the next year under this head has been placed by the Accountant-General at Rs. 46,000 against Rs. 51,000, the sanctioned estimate for the current year. In the following table interest is calculated at 4½ per cent. on the advances compiled from the loan estimate referred to above:—

	Opening balance.	Net outgoing.	Closing balance.	Mean balance.	Interest at 4½ per cent.
	Rs.	Rs.	Rs.	Rs	Rs.
1892-93	5,64,992	4,24,691—61,657=3,63,034	9,28,026	7,46,500	33,592
1893-94	9,28,026	12,36,055—65,075=11,42,980	20,71,006	14,99,516	67,478

In accordance with the above figures, the revised estimate for the current year will be placed at Rs. 34,000, and the budget estimate for the next year at Rs. 67,000.

The Accountant-General's estimates under the remaining heads of receipts are passed.

EXPENDITURE.

The estimate of interest payable by this Government to the Imperial Revenues during the current year, as passed by the Government of India, amounts to Rs. 1,26,000. The AccountantGeneral has now provided Rs. 1,21,000. The following table based on the loan estimate for 1893-94 shows the amount payable during the years 1892-93 and 1893-94:—

	Opening balance.	Net outgoing.	Closing balance.	Mean balance.	Interest at 4 per cent.
	Rs.	Rs.	Rs.	Rs.	Rs.
1892-93	28,02,938	9,40,751—5,37,219=4,03,512	32,06,450	30,04,694	1,20,187
1893-94	32,06,450	18,34,284—5,73,444=12,60,840	44,67,290	38,30,870	1,53,474

In accordance with the above figures, Rs. 1,20,000 and Rs. 1,53,000 are passed for 1892-93 and 1893-94 respectively.

ORDER.—Ordered that a copy of the above Resolution, with a copy of the estimates, be forwarded to the Board of Revenue; to the Director of Public Instruction; to the Accountant-General; to the Private Secretary to His Honour the Lieutenant-Governor; and to the Revenue, Political, and Public Works Departments of this Government, for information.

By order of the Lieutenant-Governor of Bengal,

H. H. RISLEY,

Secretary to the Govt. of Bengal.

Nos. 370-76F.

COPY forwarded to the

By order of the Lieutenant-Governor of Bengal,

H. J. McINTOSH,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 18th January 1893.

E. J. H & C. E. G.—Reg. No. 6899C—194—18-1-93.

ESTIMATE OF INTEREST ON OTHER OBLIGATIONS.

No. 0452Bt., dated Calcutta, the 26th November 1892.

Memo. by—R. E. HAMILTON, Esq., Offg. Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

INTEREST ON OTHER OBLIGATIONS—BUDGET ESTIMATE, 1893-94.

HEADS AND ITEMS.	Actuals, 1891-92.	Budget estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1892.			Increase compared with budget estimate, 1892-93.	Decrease compared with budget estimate, 1892-93.	Revised estimate, 1892-93.	ESTIMATE OF 1893-94.		Passed by Govern	EXPLANATORY REMARKS.
			Last six months of 1891-92.	First six months of 1892-93.	Total.				Proposed by Local Officers.	Revised by Accountant-General.		
EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	
IMPERIAL.												
Interest on Presidency Savings Bank deposits	89,086	94,000	89,086	..	89,086	3,000	....		97,000	97,000	97,000	The estimate of Rs. 97,000 advised by the Secretary and Treasurer, Bank of Bengal, is adopted. It is based on the amount of interest payable upon the estimated balance at credit of depositors on 31st March 1894.
Interest on deposits in State Railway Provident Institutions	23,838	23,000	23,838	.	23,838	4,000	.		.	27,000	27,000	The expenditure under this head shows a progressive annual increase, as will be seen from the following figures :— Rs. Difference. 1886-87 ... 9,893 + .. 1887-88 .. 11,064 + 1,638 1888-89 ... 14,653 + 3,049 1889-90 . 18,516 + 3,863 1890-91 . 19,124 + 608 1891-92 . 23,838 + 4,714 It is proposed therefore to adopt Rs. 27,000 for the estimate for 1893-94, which provides for an increased expenditure of Rs. 3,000 over the actuals of 1891-92.
Interest on Miscellaneous Accounts.												
Interest on compensation paid for lands taken for public purposes	447	1,000	100	4	105	.....	. ..		A16,080	B1,000	1,000	A—Of this sum Rs. 16,183 represents the amount estimated for by the Collector of Purnea on account of interest on compensation money for lands taken up for the Eastern Bengal State Railway, Behar Section. As the charge is debitable to Public Works Department, the proposed estimate has been struck out.
Interest on Land Revenue collections refunded ...	22	1,000	.	7	7	.....	600		330	B400	400	
Interest on Law charges ...	..	100	...	...	.....	...	...		92	B100	100	
Ditto on other accounts	124	900	29	24	53	. .	500		.	B400	400	
Total interest on miscellaneous accounts	593	3,000	138	27	165	..	1,100		17,102	1,900	1,900	B—A small provision made to meet expenditure that may occur in 1893-94.
Refunds	37		28	...	28	100	.. ..			B100	100	
Total .	1,13,514	1,20,000	1,13,000	27	1,13,117	7,100	1,100	1,20,000	1,14,102	1,26,000	1,26,000	

C. E. G.—Reg. No. 5641C—166—8-12-92.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 3RD DECEMBER 1892.

RESOLUTION. No. 4671F.

READ—

Memorandum from the Accountant-General, Bengal, No. 0452Bt., dated the 26th November 1892, submitting the estimate of Interest on other Obligations for the year 1893-94.

The charges under "Interest on other Obligations" are wholly Imperial. The Accountant-General has placed the estimate for 1893-94 at Rs. 1,26,000 against Rs. 1,20,000, the sanctioned grant for the current year, and Rs. 1,13,554, the actuals of 1891-92. The variations under the different heads have been explained by the Accountant-General, and his figures are accepted.

ORDER.—Ordered that a copy of the Resolution with a copy of the estimate be forwarded to the Accountant-General, Bengal; to the Board of Revenue; and to the Public Works Department for information.

By order of the Lieutenant-Governor of Bengal,

J. A. BOURDILLON,

Offg. Secretary to the Government of Bengal.

Nos. 4672-74F.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

H. J. McINTOSH,

Offg. Under-Secy. to the Govt. of Bengal.

CALCUTTA,
The 3rd December 1892.

E. J. H.—Reg. No. 5564C—166—5 12-92.

[FILE F $\frac{1\text{-E}}{1}$ 1.]

BENGAL IMPERIAL AND PROVINCIAL SERVICES.

No. 0493Bt., dated Fort William, the 3rd January 1893.

Memo. by—O. T. BARROW, ESQ., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

GRANT 18.—GENERAL ADMINISTRATION BUDGET ESTIMATE FOR 1893-94.

HEADS AND ITEMS.	Actuals, 1891-92.	Budget estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1892.			Increase.	Decrease.	Revised estimate, 1892-93.	ESTIMATE OF 1893-94.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1891-92.	First six months of 1892-93.	Total.				Proposed by Local Officers.	Revised by Accountant-General.		
ABSTRACT OF EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
IMPERIAL.												
Civil Offices of Account and Audit	2,60,963	2,76,000	1,27,840	1,49,132	2,76,972	.....	3,800		2,73,000	2,72,200	2,72,200	Estimate as passed by the Comptroller-General. The decrease is due to the provision made for a probationer in 1892-93 having been omitted, and to smaller provision for salaries of Assistant Accountants-General. The actuals of 1891-92 exclude $\frac{1}{4}$ths of the total charge under establishment, but in terms of the new Provincial contract that portion of the charge is now debitable to Imperial Revenues.
Currency Department ...	235	.....	235	.....	235	.....	.....		...	.....		
Allowance to Presidency Banks	14,300	14,000		14,360	14,360	360	...		14,369	14,360	14,360	
Total Imperial ...	2,75,597	2,90,000	1,28,075	1,63,501	2,91,576	360	3,800	2,90,000	2,87,369	2,86,560	[illegible],500	
PROVINCIAL.												
Salary of Lieutenant-Governor (8,333)*	96,000	96,000	48,000	48,000	96,000	... ..	.....		96,000	96,000	96,000	
Staff and household of Lieutenant-Governor	21,648	24,330	11,005	14,415	25,420	170	.....		24,604	24,500	23,500	The actuals of 1891-92 do not include the charges for the furniture grant and for the maintenance and repair of furniture.
Tour expenses	31,096	34,000	7,141	40,200	47,331	.....	.....		34,000	34,000	34,000	
Legislative Council	18,156	23,000	8,088	10,068	18,156	.....	.....		23,194	23,000	23,000	The decrease in the actuals of 1891-92 is due to savings in the salary of Secretary owing to the appointment of an officer on half pay in place of the permanent incumbent on leave in England.
Civil Secretariats	5,19,392	4,96,790	2,76,264	2,72,101	5,48,365	21,910	.....		5,21,719	5,20,700	5,20,700	Increase due to additional charges for establishment—*vide* details.
Board of Revenue	2,88,634	2,76,000	1,48,686	1,55,491	3,04,177	.....	.....		2,79,954	2,76,000	2,76,000	The high actuals in 1891-92 are due to charges on account of privilege leave absences of officers.
Commissioners	5,37,191	5,21,880	2,82,564	2,75,232	5,57,796	21,120	.....		5,04,861	5,43,000	5,41,000	Increased provision made for the salary of an additional Commissioner in the Patna Division for nine months, *Vide* Government of India, Financial Department, No. 208, dated 9th August 1892, forwarded under Bengal Government endorsement No. 4157, dated 11th November 1892.
Civil Offices of Account and Audit	1,03,119	74,000	36,384	37,324	73,708	800	.....		74,796	74,800	74,800	The actuals of 1891-92 include $\frac{1}{4}$ths share of Accountant-General's establishment charge which under the present Provincial contract is chargeable to Imperial Revenues.
Total Provincial	16,15,236	16,48,000	8,18,122	8,52,831	16,70,953	44,000		15,87,000	12,59,128	15,92,000	15,[illegible]	
GRAND TOTAL ...	18,90,833	18,38,000	9,46,197	10,16,332	19,62,529	44,360	3,800	18,87,000	15,46,497	18,78,500	18,75,[illegible]	

GRANT 18.—GENERAL ADMINISTRATION BUDGET ESTIMATE FOR 1893-94—*continued.*

Numbers 1892-93.	Numbers 1893-94.	Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	Estimate of 1893-94. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		CIVIL OFFICES OF ACCOUNT AND AUDIT.										
		CIVIL OFFICES OF ACCOUNT AND AUDIT—IMPERIAL.										
		Salaries.										
1	1	Accountant-General (2,750)[4] ...	80,375	31,680					31,680	31,680	31,680	
1	1	Deputy Accountant General (1,500)[4] ...		14,976					17,280	17,280	17,280	
2	2	Assistant Accountants-General (940)		16,800					11,280	11,280	11,280	
1	...	Probationer ...		3,000					.....	.....		
1	1	Chief Superintendent (720) ...	8,495	8,640					8,640	8,640	8,640	
				75,096					68,880	68,880	68,880	
		Deduct—Probable savings... ...		2,000					1,000	1,000	1,000	
		Total Salaries ..	88,870	73,096	42,879	34,689	77,568		67,880	67,880	67,880	
		Establishment.										
		Superintendents—										
1	1	1st grade on (400—480) ...		5,568					5,760	5,760	5,760	As passed by the Controller-General.
3	3	2nd grade on (300—360) .		12,240					12,780	12,780	12,780	
6	6	3rd grade on (200—290) ...		16,080					16,320	16,320	16,320	
		Clerks—										
6	8	1st grade on (130—175) .	1,58,170	14,856	78,730	1,07,389	1,86,119		15,072	15,072	15,072	
13	13	2nd grade on (90—120) ..		17,352					17,352	17,352	17,352	
1	1	2nd grade on (75—105)		1,224					1,224	1,224	1,224	
47	47	3rd grade on (60—85) ...		43,740					43,860	43,860	43,860	
97	97	4th grade on (40—55) ..		58,140					58,560	58,560	58,560	
41	41	Supernumeraries (50) .		14,760					14,760	14,760	14,760	
12	12	Copyists (30 and (25)		3,960					3,960	3,960	3,960	
40	40	Servants	4,482	5,100	2,135	2,958	5,093		5,136	5,136	5,136	
		Temporary establishment	329	.	3	166	169		.....	200	200	
			1,62,981	1,93,020	80,858	1,10,513	1,91,371		1,94,784	1,94,984	1,94,984	
		Deduct—Pay chargeable to Provincial		.....					.....	.....		
		Add for rounding		484					36	36		
				1,93,504								
		Deduct—Probable savings ...		... ..					.....	.....		
		Total Establishment ...	1,62,981	1,93,504	80,858	1,10,513	1,91,371		1,94,820	1,95,020	1,95,020	
		Allowances.										
		Travelling allowances and expenses	716	1,000	306	9	315		1,000	1,000	1,000	

GRANT 18.—GENERAL ADMINISTRATION BUDGET ESTIMATE FOR 1893-94—*continued.*

Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	Estimate of 1893-94. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
EXPENDITURE—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CIVIL OFFICES OF ACCOUNT AND AUDIT—*continued.*										
Contingencies.										
Subscription to newspapers ...	39	.....	39	.....	39		.....	.....	..	
Hot weather charges	1,565	.....	1,565	1,253	2,818		1,600	1,600	1,600	As passed by the Comptroller-General.
Postage charges	3,264	3,000	1,660	1,758	3,418		3,500	3,500	3,500	
Telegram charges	556		304	199	503		700	600	600	
Purchase of furniture .	1,057	.....	.....	149	149		1,100	500	500	
Office expenses and miscellaneous	1,945	5,400	229	562	791		2,400	2,100	2,100	
Total Contingencies ...	8,426	8,400	3,797	3,921	7,718		9,300	8,300	8,300	
Total Civil Offices of Account and Audit—Imperial ...	2,60,993	2,76,000	1,27,840	1,49,132	2,76,972		2,73,000	2,72,200	2,72,200	
CIVIL OFFICES OF ACCOUNT AND AUDIT—PROVINCIAL.										
General Establishment.										
3/19ths share chargeable to Provincial transferred from Imperial *plus* pay of 1 clerk chargeable to Provincial .	30,869	.....	.....	.....	.....		.....	.....		Under the present Provincial contract the entire charge of the establishment attached to the office of the Accountant-General, Bengal, is made Imperial.
EXAMINER OF LOCAL ACCOUNTS.										
Numbers. 1892-93. / 1893-94.										
Salaries.										
1 / 1 Examiner (1,250)	14,400	15,000	6,265	5,515	11,780		15,000	15,000	15,000	As passed by the Comptroller-General.
1 / 1 Chief Superintendent (600) ...	7,225	7,200	3,625	2,581	6,206		7,200	7,200	7,200	
Total Salaries ...	21,634	22,200	9,890	8,096	17,986		22,200	22,200	22,200	
Establishment.										
4 / 4 Local Auditors (200—250)	30,997	11,280	15,845	18,392	34,237		11,640	11,640	11,640	
5 / 5 Local Auditors (150—200) ...		11,280					11,640	11,640	11,640	
4 / 4 Assistant Auditors (90—120) ...		4,968					5,328	5,328	5,328	
4 / 4 Assistant Auditors (1—120, 1—90, 1—75, 1—60, fixed pay) ..		4,140					4,140	4,140	4,140	
1 / 1 Clerk (60—85) ...	1,264	980	814	521	1,335		1,020	1,020	1,020	
17 / 17 Servants	1,287	1,428	685	826	1,511		1,428	1,428	1,428	
		34,056								
Deduct—Probable savings		306								
Total Establishment	33,548	33,750	17,344	19,739	37,083		35,196	35,196	35,196	
Allowances.										
Travelling allowance	16,619	17,500	8,930	9,282	18,212		17,000	17,004	17,004	
Contingencies.										
Postage charges	306	350	176	121	297		300	300	300	
Telegram charges ..	68		50	15	65					
Office expenses and miscellaneous	75	200	—6	71	65		100	100	100	
Total Contingencies ...	449	550	220	207	427		400	400	400	
Total Examiner of Local Accounts	72,250	74,000	36,384	37,324	73,708		74,796	74,800	74,800	
Total Civil Offices of Account and Audit—Provincial	1,03,119	74,000	51,714	37,324	89,038		74,796	74,800	74,800	
Total Civil Offices of Account and Audit—Imperial ...	2,60,993	2,76,000	1,27,840	1,49,132	2,76,972		2,73,000	2,72,200	2,72,200	
Total Civil Offices of Account and Audit	3,64,112	3,50,000	1,79,554	1,86,456	3,66,010		3,47,796	3,47,000	3,47,000	

GRANT 18.—GENERAL ADMINISTRATION BUDGET ESTIMATE FOR 1893-94—*continued.*

Numbers 1892-93.	Numbers 1893-94.	Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	Estimate of 1893-94. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	
		STAFF AND HOUSEHOLD OF THE LIEUTENANT-GOVERNOR.										
		Salary.										
1	1	Private Secretary (724)	11,160	8,690	5,304	4,345	9,649		8,690	8,690	8,690	The actuals include privilege leave allowances.
		Establishment.										
1	1	Civil Hospital Assistant ...	280	300	150	298	448		300	300	300	
1	...	Clerk	a1,000	...	600	.....	600		.....	...		a Under Bengal Government No. 230P., dated 21st January 1891, the appointment of the clerk of the Private Secretary is borne in the establishment attached to the Judicial and Political Department of the Bengal Secretariat.
13	13	Servants	1,625	1,590	837	921	1,758		1,620	1,620	1,620	Increase due to increments.
		Fixed establishment expenses at Rs. 500	5,500	6,000	3,000	3,000	6,000		6,000	6,000	6,000	
		Conservancy establishment . .	..	120	...	... .	.....		120	120	120	
		Total Establishment	8,411	8,016	4,577	4,259	8,836		8,040	8,040	8,040	
		Allowances.										
		Travelling allowances	.....	374	.. ..	. .	.....		374	270	270	Reduced in the absence of actual expenditure during the past and current years.
		Supplies and Services.										
		Cost of stores	1	...	1	.....	1		.. ...	.....		
		Contingencies.										
		Subscriptions to Newspapers ...	279	...	279	...	279		... .	.....	. . .	
		Postage charges	260	250	—95	173	88		250	250	250	
		Telegram charges	1,171		743	354	1,097		250	7,250	6,250	Includes furniture grant Rs. 5,000 Maintenance and repairs of furniture Rs 1,000, and office expenses and miscellaneous Rs. 1,250.
		Contingencies and miscellaneous	356	7,000	180	5,294	5,470		7,000			
		Total Contingencies ...	2,077	7,250	1,124	5,811	6,935		7,500	7,500	6,500	The actuals of 1891-92 do not include the charges for the furniture grant and for the maintenance and repairs of furniture.
		Total Staff and Household, &c.	21,648	24,330	11,005	14,415	25,420		24,604	24,600	23,500	
		LEGISLATIVE COUNCIL.										
		Salary.										
1	1	Secretary	56,633	12,000	3,000	3,000	6,000		12,000	12,000	12,000	b The permanent incumbent was on leave in England and the officer acting drew half pay.
		Establishment.										
1	1	Clerk (200 and over) ..	5,988	4,800	3,012	3,635	6,647		4,800	4,800	4,800	
2	2	Clerks (below 200)		1,222					1,222	1,222	1,222	
17	17	Servants .	1,558	1,572	786	914	1,700		1,572	1,572	1,572	
		Temporary establishment ...	278	600	300	741	1,041		600	600	600	
		Total Establishment	8,524	8,264	4,098	5,290	9,388		8,194	8,194	8,194	
		Contingencies.										
		Purchase of books and publications	20	...	20	.....	20		.....	.....	...	
		Hot weather charges	139	.. .	139	192	331		... .	.....		
		Telegram charges	12	1,000	9	15	24		.... .	... .	... ..	
		Postage charges ...	300		240	330	570		1,000	1,000	1,000	
		Purchase and repair of furniture ..	1,318	.. ..	300	543	843		.....	.....	. . ..	
		Office expenses, and miscellaneous	810	2,000	292	608	1,250		2,000	2,000	2,000	
		Total Contingencies ..	2,999	3,000	990	1,778	2,768		3,000	3,000	3,000	
				24,264						23,194	23,194	
		Deduct—For rounding		264						194	194	
		Total Legislative Council ...	18,156	23,000	8,088	10,068	18,156		23,194	23,000	23,000	

GRANT 18.—GENERAL ADMINISTRATION BUDGET ESTIMATE FOR 1893-94—*continued.*

Numbers 1892-93.	Numbers 1893-94.	Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93	Total.	Revised estimate, 1892-93.	Estimate of 1893-94. Proposed by Local officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		CIVIL SECRETARIATS.										
		JUDICIAL AND POLITICAL DEPARTMENTS.										
		Salaries.										
1	1	Chief Secretary	47,386	38,400	18,186	19,200	47,386		38,400	38,400	38,400	The actuals include salary of the Secretary to the Chief Commissioner of Assam, and charges due to privilege leave absences.
1	1	Under Secretary (1,000)[4]	(b) 16,288	11,520	7,607	5,760	13,367		11,520	11,520	11,520	(b) The excess in the actuals of 1891-92 is due to privilege leave absences.
		Officer on special duty	(c) 8,994	.....	2,400	2,700	5,100			..	.....	(c) The actuals include the salaries of Babu Sarat Chandra Das, C.I.E. and his assistant the Lama, sanctioned in Government of India Foreign Department, No. 1539E., dated 6th August 1889, and Government of Bengal, Political Department, No. 569P., dated 18th June 1889. It rests with the Government of Bengal to decide whether any provision for the charges above referred to should be made in the estimate for 1893-94.
		Total, Salaries	69,068	49,920	38,193	27,660	66,853		49,920	49,920	49,920	
		Establishment.										
11	10	Clerks (200 and over)	81,710	45,490	41,463	53,867	95,330		41,400	41,400	41,400	Increase due to creation of six new appointments under the new scheme, and of four transferred from the Revenue and General Department, and one from Private Secretary's Office, *minus* one transferred to Municipal Department.
47	57	Clerks (below 200)		43,700					51,600	51,600	51,600	
30	39	Servants	3,950	4,020	2,012	2,483	4,495		3,950	3,950	3,950	
		Temporary establishment	2,583	1,600	366	1,431	1,797		2,180	2,180	2,180	
		Total Establishment	88,243	95,810	43,861	57,781	1,01,642		99,130	99,130	99,130	
		Total Judicial and Political Departments	1,57,311	1,45,730	82,434	85,441	1,67,895		1,49,050	1,49,050	1,49,050	
		REVENUE AND GENERAL DEPARTMENTS.										
		Salaries.										
1	1	Secretary (2,916⅔)[4]	32,625	33,600	16,801	19,989	36,790		33,600	33,600	33,600	
1	1	Under-Secretary (1,000)[4] ...	11,520	11,520	5,760	7,510	13,270		11,520	11,520	11,520	
		Total Salaries	44,145	45,120	22,561	27,499	50,060		45,120	45,120	45,120	
		Establishment.										
12	10	Clerks (200 and over)	90,842	49,000	43,782	52,174	95,956		43,900	43,900	43,900	Decrease due to the transfer of four Assistants to the Judicial and Political Department, against an increase of two appointments newly created under the new scheme.
58	56	Clerks (below 200)		46,500					47,300	47,300	47,300	
31	31	Servants ...	3,155	3,300	3,155	1,884	5,039		3,310	3,310	3,310	
		Temporary establishment	563	300	−1,024	241	−783		1,270	1,270	1,270	
		Total Establishment	94,560	1,00,000	45,913	54,299	1,00,212		95,780	95,780	95,780	
		Total Revenue and General Departments ...	1,38,405	1,45,120	68,474	81,798	1,50,272		1,40,900	1,40,900	1,40,900	
		FINANCIAL AND MUNICIPAL DEPARTMENTS.										
		Salaries.										
5	1	Secretary (2,916⅔)[4]	30,212	33,600	14,723	15,871	30,600		33,600	33,600	33,600	
1	1	Under-Secretary (1,000)[4]	14,583	11,520	8,372	4,038	12,410		11,520	11,520	11,520	
		Total Salaries	44,815	45,120	23,094	20,329	43,423		45,120	45,120	45,120	
		Establishment.										
7	11	Clerks (200 and above)	67,495	26,500	34,361	42,488	76,849		38,000	38,000	38,000	Increase due to transfer of one Assistant from the Judicial Department, and the creation of one appointment under the new scheme.
43	41	Clerks (below 200) ...		43,700					38,600	38,600	38,600	

GRANT 18.—GENERAL ADMINISTRATION BUDGET ESTIMATE FOR 1893-94—*continued.*

Numbers 1892-93.	Numbers 1893-94.	Heads and Items.	Actuals, 1891-92.	Budget, estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	Estimate of 1893-94. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*continued.* CIVIL SECRETARIATE—*continued.* FINANCIAL AND MUNICIPAL DEPARTMENTS—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
29	29	Servants	2,715	2,950	1,459	1,682	3,141		2,940	2,940	2,940	
		Temporary establishment	1,018	900	—288	1,431	1,143		2,800	2,800	2,800	
		Deduct—Probable savings ...		74,750 186					82,340	82,340 1,019	82,340 1,019	
		Total Establishment	71,328	73,864	35,532	45,601	81,133		82,340	81,321	81,321	
		Total Financial and Municipal Departments ...	1,16,043	1,18,984	58,626	65,930	1,24,556		1,27,460	1,26,441	1,26,441	
		Allowances.										
		Hill journey allowance to officers ..	1,160		—2,490	924	—1,566					
		Hill journey allowance to establishment .	8,032	25,000	7,526	439	7,965		30,000	30,000	30,000	
		Travelling allowance to officers	3,622		2,278	887	3,165					
		Ditto ditto to establishment	459		143	478	621					
		Deputation allowance	6,771		6,771	3,460	10,231					
		Total Allowances ...	20,044	25,000	14,228	6,188	20,416		30,000	30,000	30,000	
		Supplies and Services.										
		Freight on Europe stores	1	.....	1	.....	1		.....	.....	.....	
		Maintenance of the Telegraph line from Belvedere	280	280	140	140	280		280	280	280	
		Section writing	.....		.....	7	7		...	.....	.....	
			281	280	141	147	288		280	280	280	
		Contingencies.										
		Purchase of books and periodicals ...	8,656	1,500	5,430	—217	5,213		3,000	3,000	3,000	
		Office and ground rent .	...	...	.....	...	.....		.....	.....	.....	
		Rates and taxes	587	.....	265	273	538		.....	.....	.....	
		Subscriptions to newspapers and gazettes	2,297	.....	2,284	.....	2,284		.....	.....	.....	
		Purchase and repair of furniture	940	.....	425	432	857		... ..	.....	.....	
		Hill journey charges	8,595	.....	7,889	933	8,822		.....	.....	.....	
		Hot and cold weather charges ..	2,340	.....	592	1,834	2,426		.. ...	.....	.....	
		Postage charges	7,744	6,000	3,156	2,157	5,313		7,000	7,000	7,000	
		Telegram charges ...	5,367	.....	2,221	3,334	5,555		.....	.....	.....	
		Office expenses and miscellaneous	9,963	17,000	6,319	2,801	9,120		18,000	18,000	16,000	Includes contingencies of the Marine Branch, Rs. 2,000.
		Total Contingencies ...	46,489	24,500	28,581	11,542	40,123		28,000	28,000	26,000	
		Total Judicial, Revenue, Financial, &c., Departments... ...	4,79,171	4,57,014	2,52,504	2,51,046	5,03,550		4,75,690	4,74,671	4,72,671	
		MARINE DEPARTMENT.										
11	11	Clerks		8,064					12,504	12,504	12,504	Increase sanctioned in Government of Bengal, No. 3794, dated 11th October 1892.
		Peons	7,438		7,438	2,755	10,193		576	576	576	
		Temporary establishment ...		576					.....	.....	.....	
		Contingencies ..	.....	.....	.....	.....	.....		.....	.....	2,000	
		Total Marine Department	7,438	8,640	7,438	2,755	10,193		13,080	13,080	15,080	
		TRANSLATOR'S DEPARTMENT.										
		Salaries.										
1	1	Bengalee Translator (500)	6,784	5,760	3,000	3,000	6,000		6,000	6,000	6,000	Increase due to increments.
1	1	Oriya Translator (250)	3,000	3,000	1,500	1,500	3,000		3,000	3,000	3,000	
1	1	Urdu and Hindi Translator (300)	3,600	3,600	1,800	1,800	3,600		3,600	3,600	3,600	
		Total Salaries ..	13,384	12,360	6,300	6,300	12,600		12,600	12,600	12,600	

GRANT 18.—GENERAL ADMINISTRATION BUDGET ESTIMATE FOR 1893-94—*continued.*

HEADS AND ITEMS.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	Estimate of 1893-94. Proposed by Local Officers.	Revised by Accountant General.	Passed by Government.	EXPLANATORY REMARKS.
EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CIVIL SECRETARIATS—*contd.*										
TRANSLATOR'S DEPARTMENT—*continued.*										
Establishment of Bengalee Translator.										
Clerks	8,961	5,526	4,803	5,674	10,477		5,646	5,646	5,646	Increase due to increments.
Establishment for the supervision of the Native Press.										
Clerks		4,020					4,080	4,080	4,080	
Establishment of Ooriya Translator.										
Clerks	1,528	1,548	767	901	1,668		1,548	1,548	1,548	
Establishment of Hindi Translator.										
Clerks	3,333	3,294	1,647	1,976	3,623		3,294	3,294	3,294	
Total Establishment ...	13,822	14,388	7,217	8,551	15,768		14,568	14,568	14,568	
Contingencies.										
Subscription to newspapers ..	33	.....	33	.....	33		.....	.....	.....	
Rates and taxes	880	960	480	479	959		960	960	960	
Office and ground rent	.....	.....	.....	.....	.....		.....	.....	.....	
Telegram charges	2	..	2	....	2		.....	.....	.....	
Postage charges	154	180	67	47	114		180	180	180	
Miscellaneous	346	386	146	664	810		379	379	379	
Total Contingencies ...	1,415	1,526	728	1,190	1,918		1,519	1,519	1,519	
Total Translator's Department	28,631	28,274	14,245	16,041	30,286		28,687	28,687	28,687	
LIBRARIAN'S DEPARTMENT.										
Librarian	2,905	3,000	1,460	1,517	2,977		3,000	3,000	3,000	
Establishment	960	900	440	560	1,040		960	960	960	
Miscellaneous	57	62	17	42	59		62	62	62	
Temporary establishment ...	240	240	120	140	260		240	240	240	
Total Librarian's Department	4,163	4,262	2,077	2,259	4,336		4,262	4,262	4,262	
Total Civil Secretariats ...	5,19,392	4,08,990	2,76,264	2,72,101	5,48,365		5,21,719	5,20,700	5,20,700*	
BOARD OF REVENUE.										
NUMBERS. 1892-93. 1893-94. *Salaries.*										
2 2 Members (4,000)[4]	1,07,052	92,160	55,410	51,077	1,06,487		96,000	92,160	92,160	
1 1 Secretary (2,500)[4]	49,324	28,800	26,277	27,130	53,414		30,000	28,800	28,800	
1 1 Junior Secretary (1,800)[4] ...		20,736					21,600	20,736	20,736	
Total Salaries	1,56,376	1,41,696	81,687	78,214	1,59,901		1,47,600	1,41,696	1,41,696	

GRANT 18.—GENERAL ADMINISTRATION BUDGET ESTIMATE FOR 1893-94—*continued.*

Numbers 1892-93.	Numbers 1893-94.	Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	Estimate of 1893-94. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		BOARD OF REVENUE—*continued.*										
		Establishment.										
		General Department—										
10	10	Clerks (200 and over)	96,979	98,700	48,654	57,413	1,06,067		1,00,776	1,00,776	1,00,776	Increase due to increments.
76	76	Clerks (less than 200)										
60	69	Servants	6,548	6,575	3,291	3,832	7,123		6,591	6,591	6,591	Ditto.
		Temporary establishment	.....	.....	.....	.....	.....		1,320	1,320	1,320	Provision made for subsistence allowance to the apprentices sanctioned in Government order No. 2113 Mis., dated 31st May 1892.
		Ward's Estate Department—										
6	6	Clerks	8,630	9,084	4,383	5,098	9,481		9,264	9,264	9,264	Increase due to increments.
1	1	Servant	84	84	42	49	91		84	84	84	
		Road Cess Department—										
2	2	Clerks	2,400	2,400	1,200	1,393	2,593		2,400	2,400	2,400	
1	1	Servant	95	96	48	55	103		96	96	96	
		Revenue Record-room Establishment—										
4	4	Indexers	3,985	4,000	1,975	2,196	4,171		.....	4,000	4,000	Establishment sanctioned for the preparation of indices of old records in Bengal Government order No. F $\frac{3E}{21}$, dated 10th November 1890.
		Land Acquisition Establishment—										
6	6	Clerks	2,606	2,640	1,317	1,551	2,868		2,640	2,640	2,640	
6	6	Servants	514	516	257	293	550		516	516	516	
										1,27,087	1,27,087	
		Deduct—Probable savings ...								2,050	2,050	
		Total Establishment ...	1,21,841	1,24,095	61,167	71,880	1,33,047		1,23,687	1,25,037	1,25,037	
		Allowances.										
		Travelling allowances	2,798	1,000	1,686	1,451	3,137		1,000	1,000	1,000	
		Ditto of Wards' estate ...	.....	.....	.....	3	3		.....	.....	.....	
		Supplies and Services.										
		Petty repairs	.....	50	.....	.....	.....		.....	.....	.....	
		Contingencies.										
		Subscription to newspapers ...	135	.....	135	.....	135		.....	.....	.....	
		Purchase of books and publications	.....	.....	.....	.....	.....		.....	.....	.....	
		Purchase and repair of furniture	184	.....	184	22	206		.....	.....	.....	
		Rents, rates and taxes	2,687	2,504	1,277	1,301	2,578		2,602	2,602	2,602	
		Hot weather charges	810	.....	810	632	1,442		.....	.....	.....	
		Telegram charges	366	.....	151	255	406		.....	.....	.....	
		Ditto of Wards' estates ...	57	.....	28	.....	28		.....	.....	.....	
		Postage charges	1,508	2,200	851	999	1,850		1,800	1,800	1,800	
		Ditto and Wards' estates ...	.....	140	.....	.....	.....		140	140	140	
		Office expenses	321	4,190	321	149	470		3,000	3,000	3,000	
		Do. of Wards' estates	23	125	21	2	23		125	125	125	
		Miscellaneous	1,255	.....	156	263	419		.....	.....	.....	
		Office of record establishment ...	273	.....	212	320	532		.....	.....	.....	
		Total Contingencies ...	7,619	9,159	4,146	3,943	8,089		7,667	7,667	7,667	
		Total Board of Revenue ...	2,88,634	2,76,000	1,48,686	1,55,491	3,04,177		2,70,954	2,76,000	2,70,000	
		COMMISSIONERS.										
		Salaries.										
8	8	Commissioners (2,916⅔)[4]	3,18,574	2,68,800	1,62,925	1,59,376	3,22,301		.....	2,68,800	3,02,400	
1	1	Junior Commissioners (2,500)[5] ...		28,800					.....	28,800		
	1	Additional Commissioner (2,500)[4]	.....	.....	.....	.....	.....		.....	21,600	14,400	Provision made for the salary of an additional Commissioner in the Patna Division for nine months, *vide* Government of India, Department of Finance and Commerce, No. 202, dated 9th August 1892.
		Total Salaries ...	3,18,574	2,97,600	1,62,925	1,59,376	3,22,301		.....	3,19,200	3,16,800	

GRANT 18.—GENERAL ADMINISTRATION BUDGET ESTIMATE FOR 1893-94—*continued.*

Numbers 1892-93.	Numbers 1893-94.	Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	Estimate of 1893-94. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		GENERAL ESTABLISHMENT.										
		Establishment.										
138	136	Main office—Clerks (on less than 200) ...	84,310	82,602	41,401	51,126	92,527		81,498	81,498	81,498	Decrease due to transfer of two clerks for the Land Acquisition work.
113	113	Servants ..	8,698	8,526	4,266	4,977	9,243		8,526	8,526	8,526	
		Civil Hospital Assistant	270	.....	.....	333	333		.....	.....	.....	
		Temporary establishment	548	1,150	206	244	450		1,150	1,150	1,150	
25	27	Wards' Estate Department—Clerks	15,371	14,340	9,508	8,421	17,929		15,360	15,360	15,360	Increase of two clerks and one servant for works in connection with the management of Estates in Sonthal Parganas under Board's order.
10	11	Servants ...	937	852	460	477	937		924	924	924	
...	2	Land Acquisition Department—Clerks	1,200	.....	600	671	1,271		1,200	1,200	1,200	Increase due to transfer of two clerks from the General establishment of the Commissioner.
14	15	Local Fund Department—Clerks (on less than 200) ..	.....	7,356	.....	.....	.....		7,716	7,716	7,716	Increase due to transfer of one clerk from the office of the late Inspector of Local Works under Government orders.
2	2	Servants ...	.....	108	.....	.....	.....		108	108	108	
8	8	Road Cess Department—Clerks (on less than 200) .	7,761	10,308	4,151	3,751	7,902		4,224	4,224	4,224	Decrease due to exchange of one clerk on Rs. 40 with a clerk on Rs. 35 from the Wards' Department
1	1	Servant ...	79	72	43	42	85		72	72	72	
1	1	Statistical Department—Clerk	.....	360	.....	.....	.....		363	360	360	
3	3	Municipal Department—Clerks ...	1,078	1,080	540	300	840		1,080	1,080	1,080	
7	7	Educational Establishment—Clerks (on less than 200) ..	5,091	5,580	2,901	3,134	6,035		5,580	5,580	5,580	
7	7	Partition establishment, temporary	3,065	3,120	1,850	2,176	4,026		3,144	3,144	3,144	Increase due to increments.
		Revenue record-room establishment and contingencies ...	3,040	2,100	2,078	1,287	3,365		2,100	2,100	2,100	
										1,33,642	1,33,642	
		Deduct—Probable savings								642	642	
		Total Establishment	1,32,668	1,32,154	68,004	76,939	1,44,943		1,33,642	1,33,000	1,33,000	
		Allowances.										
		Travelling allowance of officers	24,603	26,675	12,503	13,826	26,329		27,000	27,000	27,000	
		Ditto ditto of establishment ...	4,838	5,105	3,334	1,778	5,112		5,400	5,400	5,400	
		Travelling allowance of Wards' Department	398	375	319	248	567		515	500	500	
		Total Allowances ...	29,839	32,055	16,156	15,852	32,008		32,922	32,900	32,900	
		Supplies and Services.										
		Keep of elephants	1,345	1,500	745	398	1,143		1,900	1,900	1,900	
		Value of stores	54		54	.....	54		.....	...	...	
		Purchase of tents	3,060	2,276	3,060	2	3,062		.....	1,500	1,300	*Vide* remark in the Land Revenue Budget estimate for 1893-94.
		Petty construction and repairs .	37	.....	30	2	32		.....	.....		
		Purchase of elephants	.....	.	...	...			.....	.....		
		Section writing	.....	.....	...	28	28		.			

GRANT 18.—GENERAL ADMINISTRATION BUDGET ESTIMATE FOR 1893-94—*concluded.*

HEADS AND ITEMS.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	Estimate of 1893-94. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
EXPENDITURE—*concld.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
GENERAL ESTABLISHMENT—*concld.*										
Contingencies.										
Subscription to newspapers	154	.....	154	.....	154		.....	.....	.....	
Remuneration to copyists ...	862	795	370	654	1,024		1,085	1,085	1,085	
Repair of tents	417	.....	417	.....	417		...	...	.....	
Purchase of books and publications	613	265	19	5	24		265	265	265	
Tour charges	2,616	.....	2,255	550	2,805		.....	.....	..	
Office and ground rent	.. ...	.....	.....	3,222	3,222		...	.. ...	.....	
Rates and taxes	8,135	7,684	4,399	788	5,187		7,691	7,690	7,690	
Do. of Wards' estates	7	.....	7	.. ..	7		.....	... ..	.....	
Hot weather charges	2,303		576	1,728	2,304		.....			
Purchase of furniture	1,372		1,340	194	1,434		....			
Repair of furniture	.. .		—48	77	29		.....			
Telegram charges	1,843	19,800	869	1,096	1,965		....			
Telegram of Wards' estates ...	...		.... .	10	10		30			Contract contingent grant sanctioned in Bengal Government Resolution dated 14th July 1891.
Postage charges	7,182		4,210	3,644	7,854		1,500	19,800	19,800	
Postage of Wards' estates... ...	365		365	166	531		569			
Value of cadastral maps ...			.....	.....	.....					
Office expenses and miscellaneous	3,940	116	2,390	1,828	4,218		116			
Do. of Wards' estates ...	406	1,500	262	155	517		902	2,500	2,500	
Office expenses of record-room...	.....	... ..	.....	.....	.....		.....	.....	.....	
Regrant of savings	.....	1,013	.. ...	.....	.....		... .	.....	. ..	
Total Supplies and Services and Contingencies... ...	34,070	34,949	21,374	14,547	35,921		14,078	34,800	[illegible]	
Total General Establishment ...	1,96,577	1,99,158	1,05,534	1,07,338	2,12,872		1,80,642	2,00,700	2,00,700	
STEAMERS AT DACCA AND CHITTAGONG.										
NUMBERS. 1892-93. / 1893-94.										
Salary.										
1 / 1 Engineer (240, allowance at annas 8 per diem) ..	3,063	3,063	1,531	1,787	3,318		3,063	3,063	3,063	
Establishment.										
50 / 50 Serangs, &c. ...	7,505	9,089	3,864	4,656	8,520		5,166	5,166	3,166	
Supplies and Services.										
Coal and other fuel	2,908	4,400	1,568	997	2,565		4,000	3,281	3,281	Reduced with reference to actuals.
Purchase of steamer and boats...	340	.....	386	.....	386		. ...	. ...	... .	
Marine stores, &c.	990	3,800	35	44	79		3,800	3,800	3,800	
Repair of steamer	875	4,500	833	213	1,046		4,500	4,500	4,500	
Dockyard services...	4,224		3,789	.....	3,789					
Total Supplies and Services ...	8,737	12,700	6,551	1,254	7,805		12,700	11,581	11,581	
Contingencies.										
Miscellaneous	2,735	270	2,159	820	2,979		200	270	270	
Total Steamers ...	22,040	25,123	14,105	8,517	22,622		24,219	23,100	23,100	
									5,40,000	
Add for rounding	.....	.....	.....	.....	.....		.....	.....	400	
Total Commissioners ...	5,37,191	5,21,880	2,82,564	2,75,231	5,57,795		2,04,861	5,43,000	5,41,000	

H. P.—Reg. No. 62610—289—27-1-93.

[FILE F $\frac{1\text{-E}}{1}$ 2.]

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 18TH JANUARY 1893.

RESOLUTION—No. 377F.

READ—

Memorandum from the Accountant-General, Bengal, No. 0493Bt., dated the 3rd January 1893, submitting the estimate under "General Administration" for the year 1893-94.

THE Accountant-General's estimates of Imperial charges under "Civil Offices of Account and Audit" and "Allowance to Presidency Banks" for the year 1893-94 amount to Rs. 2,72,200 and Rs. 14,300 against Rs. 2,76,000 and Rs. 14,000, respectively, the sanctioned grants for the current year. The estimates are accepted.

2. *Staff and household of the Lieutenant-Governor.*—The Accountant-General's estimate under the sub-head "Contingencies and Miscellaneous" amounts to Rs. 7,250, which is made up thus:—

	Rs.
Furniture grant	5,000
Maintenance and repairs of furniture ...	1,000
Office expenses and Miscellaneous	1,250
Total ...	7,250

The fixed grant for the maintenance of the furniture in Belvedere, Calcutta, stands at Rs. 4,500, and that for the Shrubbery in Darjeeling at Rs. 500 a year, or a total of Rs. 5,000. The grant for furniture will therefore be placed at Rs. 5,000, and the total grant under the sub-head "Contingencies and Miscellaneous" will stand at Rs. 6,250.

3. *Civil Secretariat.*—Under the sub-head "Officer on special duty" subordinate to Judicial and Political Departments, a sum of Rs. 5,994 has been charged in 1891-92 for the salaries of Babu Sarat Chandra Das, C.I.E., and his assistant. The charge is properly debitable to the Education Department, and no provision is necessary under this head on this account. The Accountant-General has included the grant for contingencies of the Marine Branch of the Public Works Department under "Civil Secretariat." As this branch is not under the control of the Civil Secretariat, and as it has been recently decided that the contingencies of the Public Works Department should be distributed between the Public Works Department (proper) and the Marine Branch in the proportion of 15 : 2, the charges of the Marine Branch will be shown separately in the estimates and accounts. Both the charges for establishment and contingencies of the Marine Branch have accordingly been shown under a separate sub-head "Marine Department."

4. *Commissioners.*—The Accountant-General has made provision for the salaries of eight Divisional Commissioners at Rs. 2,916$\frac{2}{3}$, and one at Rs. 2,500 per mensem. The Secretary of State has recently sanctioned the raising of the salary of the ninth Commissioner to Rs. 2,916$\frac{2}{3}$. The Accountant-General's estimate of Rs. (2,68,800 + 28,800=) 2,97,600 will therefore be raised to Rs. 3,02,400. The Accountant-General has made a provision of Rs. 21,600 for the salary of the Additional Commissioner for nine months. The appointment of the Additional Commissioner in the Patna Division recently sanctioned by the Secretary of State is ordinarily for six months in each year on a salary of Rs. 2,500 a month. A provision of Rs. 14,400 only is required on this account.

5. The Accountant-General's estimates under the remaining heads are accepted, and the total grant for 1893-94 will stand as follows :—

	Accountant-General's estimate.	Estimate sanctioned.
	Rs.	Rs.
IMPERIAL.		
Civil Offices of Account and Audit ...	2,72,200	2,72,200
Allowance to Presidency Banks ...	14,300	14,300
Total Imperial ...	2,86,500	2,86,500
PROVINCIAL.		
Salary of the Lieutenant-Governor ...	96,000	96,000
Staff and household of the Lieutenant-Governor	24,500	23,500
Tour expenses	34,000	34,000
Legislative Council	23,000	23,000
Civil Secretariats	5,20,700	5,20,700
Board of Revenue	2,76,000	2,76,000
Commissioners ...	5,43,000	5,41,000
Civil Offices of Account and Audit ...	74,800	74,800
Total Provincial ...	15,92,000	15,89,000
GRAND TOTAL ...	18,78,500	18,75,500

ORDER.—Ordered that a copy of this Resolution, with a copy of the estimate, be forwarded to the Accountant-General, Bengal; to the Secretary, Board of Revenue; to the Private Secretary to His Honour the Lieutenant-Governor; to all Commissioners of Divisions; and to all Departments of this Government for information.

By order of the Lieutenant-Governor of Bengal,

H. H. RISLEY,

Secretary to the Govt. of Bengal.

NOS. 378-98F.

Copy forwarded to

By order of the Lieutenant-Governor of Bengal,

H. J. McINTOSH,

Under-Secy. to the Govt. of Bengal.

CALCUTTA,
The 18th January 1893.

E. J. H.—Reg. No. 69330—316—18-1 93.

LAW AND JUSTICE—COURTS OF LAW—BUDGET ESTIMATE, 1893-94.

[FILE F $\frac{1\text{-E}}{21}$ 1.]

No. 0488Bt., dated Fort William, the 22nd December 1892.

Memo. by—O. T. BARROW, ESQ., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

LAW AND JUSTICE—COURTS OF LAW.

HEADS AND ITEMS.	Actuals, 1891-92.	Budget estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1892.			Increase.	Decrease.	Revised estimate, 1892-93.	ESTIMATE OF 1893-94.		Increase by Government.	EXPLANATORY REMARKS.
			Last six months of 1891-92.	First six months of 1892-93.	Total.				Proposed by Local Officers.	Revised by Accountant-General.		
Receipts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	
Sale proceeds of unclaimed and escheated property	23,244	30,000	11,809	16,866	28,755	.....	.....		31,450	30,000	30,000	Based on actuals.
Court-fees realised in cash	26,318	22,000	18,252	20,118	33,370	8,000	.....		25,579	30,000	[illegible]	Based on actuals.
General fees, fines and forfeitures	7,98,092	7,80,000	3,91,053	3,68,915	7,66,068	.....	.....		7,63,9[illegible]6	7,80,000	7,80,000	The receipts under this head have increased annually up to the year 1891-92 as shown below, the increase in the receipts in 1891-92 being unusually large. The actuals for the 12 months ended September 1892, however, aggregate to Rs. 7,61,600 only, and the actuals for the 12 months ended October, Rs. 7,58,000. The increase noticed above appears, therefore, to have been checked. The Civil Courts were, however, prior to November 1st, closed for a few days longer in the current year than in the past year. On a consideration of these facts I would adopt Rs. 7,80,000 for next year's budget, or the same as the original estimate of the current year. Rs. / Difference. Rs. 1886-87 ... 6,64 1887-88 ... 6,88 +24 1888-89 ... 7,04 +16 1889-90 ... 7,21 +17 1890-91 ... 7,32 +11 1891-92 . 7,98 +66
Pleadership examination fees	21,169	22,000	14,048	3,618	17,666	.....	2,000		24,000	20,000	20,000	Based on actuals.
Miscellaneous	13,249	16,000	8,058	12,960	21,018	.....	.....		12,126	16,000	16,000	Based on actuals.
Total	8,82,092	8,70,000	4,39,180	4,22,477	8,61,657	8,000	2,000	8,70,000	8,60,630	8,76,000	8,76,000	

Grant 19A.—Law and Justice—Courts of Law.

Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892.			Increase.	Decrease.	Revised estimate, 1892-93.	Estimate of 1893-94.		Passed by Government.	Explanatory Remarks.
			Last six months of 1891-92.	First six months of 1892-93.	Total.				Proposed by Local Officers.	Revised by Accountant-General.		
Abstract of Expenditure.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
High Court	11,41,599	11,35,000	5,67,064	5,84,866	11,51,930	5,000	.....		5,28,010	11,40,000	11,40,000	The increase is due to the provision for the charge entered in page 5 on account of deficit of receipts over expenditure payable to the sheriff.
Law Officers	3,14,862	2,82,000	1,68,560	1,44,261	3,12,821	8,000	.....		2,02,393	2,90,008	2,90,008	Increase chiefly under fees to pleaders in criminal cases with reference to actuals; but the actuals of last year included heavy special fees in the Dacca bribery case. The full amount indicated by actuals has therefore not been adopted.
Coroner's Court	14,358	13,000	6,878	6,466	13,344	.....	.....		13,000	13,000	13,000	The increase in the actuals of 1891-92 was due chiefly to leave allowance of the Surgeon.
Presidency Magistrates, &c.	70,430	63,000	37,503	32,716	70,219	.....	.....		63,386	63,000	63,000	The actuals of 1891-92 include special charges on account of the Dacca bribery case.
Civil and Sessions Courts ...	43,39,209	43,90,000	21,86,546	23,27,770	45,14,316	60,000	.....		21,86,120	44,50,000	44,50,000	The increase is due to the changes indicated under details; the actuals of the first six months include advance salaries.
Courts of Small Causes ...	2,01,489	1,82,000	95,293	97,416	1,92,709	.....	4,000		1,76,978	1,78,000	1,78,000	Decrease due to reduction in establishment—*vide* details.
Criminal Courts	22,44,523	22,45,000	11,46,378	11,48,185	22,94,563	11,000	.....		4,90,318	22,56,000		I have retained the provision for process serving establishment, which will be transferred to the management of the Collectorate Nasir under Bengal Government No. 3901F, dated 25th October 1892, pending the submission of proposals to Government regarding the future classification of these charges.
Pleadership examination charges	7,893	8,000	1,580	6,583	8,163	.....	.....		9,500	8,000	0	Based on actuals.
Refunds	1,28,755	1,15,000	61,985	71,831	1,33,816	15,000	.....		.....	1,30,000	1,30,000	
Deduct—Transferred to 25—Civil Furlough and Absentee Allowances ...	.....	...	.....	....	....	..	.		.	..	.	
Total ...	84,92,807	84,35,000	42,71,787	44,20,094	86,91,881	99,000	4,000	84,73,000	36,78,709	85,28,000	85,28,000	

GRANT 19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers 1892-93.	Numbers 1893-94.	Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	Estimate of 1893-94. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		EXPENDITURE.										
		PROVINCIAL.										
		HIGH COURT.										
		JUDGES.										
		Salaries.										
1	1	Chief Justice (6,000)	72,000	72,000	36,000	36,000	72,000		.....	72,000	72,000	
13	12	Puisne Judges, two at (4,166) and ten at (3,750) ...	5,41,542	5,45,000	2,72,540	2,64,812	5,37,352		.....	5,40,600	5,40,600	Provision made for the salaries of 12 Judges, five Civilian and seven Barrister, including three Native Judges. The salaries of the five Civilian Judges have been taken, excluding annuity, two at Rs. 46,000 each and three at Rs. 43,200 each, and those of the seven Barrister Judges at Rs. 45,000 each.
				6,17,000								
		Deduct—Probable Savings		600								
		Total Judges ...	6,13,542	6,17,000	3,08,540	3,00,812	6,09,352		.....	6,12,600	6,12,600	
		REGISTRAR, ORIGINAL SIDE.										
		Salaries.										
1	1	Registrar (1,875) ...	44,067	22,500	22,782	24,630	47,412		22,500	22,500	22,500	
1	1	Assistant Registrar (500—600)		6,460					6,960	6,960	6,960	Increase due to increment. The actuals include salaries of the third and fourth Assistant Registrars and of the Chief Clerk of the Insolvent Court provided for separately, *vide* page 4.
1	1	Clerk to the Chief Justice (500) ...	5,000	6,000	3,000	3,000	6,000		6,000	6,000*	6,000	* A portion of the actuals for 1891-92 has been adjusted under Registrar, Appellate Side.
		Total Salaries ...	49,067	34,960	25,782	27,630	53,412		35,460	35,460	35,460	
		Establishment.										
2	2	Clerks (200 and over)	25,496	6,000	11,787	17,024	28,811		6,000	6,000	6,000	
33	33	Do. (less than 200)		22,379					21,959	21,959	21,959	Decrease due to appointments on reduced pay.
35	35	Servants	3,030	3,527	1,132	2,635	3,767		3,491	3,491	3,491	
1	1	Crier and Keeper of the Court	1,303	900	703	875	1,578		900	900	900	The actuals include "allowances to the Court-keeper" provided for separately under "Allowances."
9	9	Court House servants		756					756	756	756	Actuals included under servants.
		Total Establishment ...	29,829	33,562	13,622	20,534	34,156		33,106	33,106	33,106	
		Allowances.										
		Travelling allowances	.....	60	.. .	.....	.....		60	60	60	
		Allowance to Court-keeper	.. ..	600	...	.....	. .		600	600	600	
		Supplies and Services.										
		Stamps for Government Suits ...	10,590	12,000	.....	3,000	3,000		12,000	10,000	10,000	Reduced with reference to actuals.
		Contingencies.										
		Books and publications	54	70	.....	193	193		70	100	100	Based on actuals.
		Postage charges	23	50	15	2	17		100	50	50	
		Rents, rates and taxes .. .	16,380	16,380	8,190	8,190	16,380		16,380	16,380	16,380	
		Office expenses and miscellaneous...	10,017	10,000	4,710	6,026	10,740		15,000	11,000	11,000	
		* Total Contingencies ...	26,474	26,500	12,915	14,421	27,330		31,550	27,530	27,530	
		Total Registrar, Original Side ...	1,15,860	1,07,702	52,319	65,585	1,17,904		1,12,776	1,06,756	1,06,756	

GRANT 19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers 1892-93.	Numbers 1893-94.	Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. — Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	Estimate of 1893-94. — Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		HIGH COURT—*continued.*										
		COMMISSIONER FOR TAKING ACCOUNTS AND TAXING-MASTER.										
		Establishment.										
2	2	Assistent Registrars		7,680					8,400	8,400	8,400	Increase due to increment. The actuals under this head have been adjusted under "Registrar, Original Side."
1	1	Clerk (300)	9,677	3,600	4,749	5,880	10,629		3,600	3,600	3,600	
15	15	Clerks (less than 200)		7,744					7,876	7,876	7,876	Increase due to increments.
4	4	Servants	447	348	228	266	494		348	348	348	
		Total Establishment	10,124	19,372	4,977	6,146	11,123		20,224	20,224	20,224	The actuals of 1891-92 on account of salaries of Assistant Registrars are included under salaries of Registrar, Original Side—*vide* page 3.
		Contingencies.										
		Office expenses and miscellaneous ..	500	300	95	182	277		300	300	300	
		Total Commissioner for taking Accounts, &c.	10,624	19,672	5,072	6,328	11,400		20,524	20,524	20,524	
		CLERK OF INSOLVENCY.										
		Salaries.										
1	1	Chief Clerk to the Insolvent Court (1,000) (a)	1,579	12,000	.....	.....	.....		12,000	12,000	12,000	The actuals under this head have been included under "Registrar, Original Side"—*vide* page 3.
		Establishment.										
12	12	Clerks (less than 200)	4,813	6,572	3,110	3,714	6,824		6,610	6,610	6,610	Increase due to increments.
2	2	Servants	1,533	168	1,128	....	1,128		168	168	168	
		Total Establishment	6,346	6,740	4,238	3,714	7,952		6,778	6,778	6,778	
		Contingencies.										
		Office expenses and miscellaneous ..	819	900	340	388	728		900	900	900	
		Total Clerk of Insolvency ...	8,744	19,640	4,578	4,102	8,680		19,678	19,678	19,678	
		CLERK OF THE CROWN.										
		Salaries.										
1	1	Clerk of the Crown (700)	8,400	8,400	4,200	4,200	8,400		8,400	8,400	8,400	
		Establishment.										
6	6	Clerks	1,700	2,394	920	1,058	1,978		2,394	2,394	2,394	
4	4	Servants	302	414	165	193	358		414	414	414	
		Total Establishment	2,002	2,808	1,085	1,251	2,336		2,808	2,808	2,808	
		Contingencies.										
		Sessions expenses	3,613	2,500	1,317	1,824	3,141		2,500	3,000	3,000	Increased on actuals.
		Office expenses and miscellaneous	842	700	466	231	697		792	800	800	
		Total Clerk of the Crown ...	14,857	14,408	7,068	7,506	14,574		14,500	15,008	15,008	

(a) This officer also performs the duties of Chief Clerk of the High Court.

GRANT 19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers 1892-93.	Numbers 1893-94.	Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92	First six months of 1892-93	Total.	Revised estimate, 1892-93.	Estimate of 1893-94. Proposed by Local Officers.	Revised by Accountant General.	Fixed by Government.	Explanatory Remarks.
		EXPENDITURE—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		HIGH COURT—*continued.*										
		OFFICIAL RECEIVER.										
		Salaries.										
1	1	Receiver (700) ...	20,522	8,400	10,835	4,200	15,035		8,400	8,400	8,400	The actuals for 1891-92 include arrear allowances to the Receiver. The charge on this account has been provided for separately.
		Establishment.										
1	1	Clerk (200)	7,140	2,400	3,570	4,165	7,735		2,400	2,400	2,400	
10	10	Clerks (less than (200)		4,884		322	598		4,884	4,884	4,884	
5	5	Servants	552	408	276				408	408	408	
		Temporary establishment	...	.....	.	.....	.....		...	...	...	
		Total Establishment	7,692	7,692	3,846	4,487	8,333		7,692	7,692	7,692	
		Allowance to the Receiver	...	5,000	.....	.....	.....		5,000	5,000	5,000	
		Contingencies.										
		Office expenses and miscellaneous	609	500	211	201	412		500	500	500	
		Total Official Receiver ...	28,823	21,592	14,892	8,888	23,780		21,592	21,592	21,592	
		Deficit of receipts over expenditure payable to the Sheriff ...	5,414	.....	5,414	..	5,414		...	5,000	5,000	Provision made with reference to actuals.
		TRANSLATORS, ORIGINAL SIDE.										
		Salaries.										
6	6	Translators	24,000	24,000	12,000	14,000	26,000		24,000	24,000	24,000	
		Total Translators, Original Side ..	24,000	24,000	12,000	14,000	26,000		24,000	24,000	24,000	
		REGISTRAR, APPELLATE SIDE.										
		Salaries.										
1	1	Registrar (1,700)[4] ...	39,264	19,584	18,492	21,152	39,644		20,400	19,584	19,584	
1	1	Deputy Registrar (1,000)		12,000					12,000	12,000	12,000	
1	1	Assistant Registrar (560)		6,480					6,960	6,960	6,960	Increase due to increments.
		Total Salaries ..	39,264	38,064	18,492	21,152	39,644		39,360	38,544	38,544	
		Establishment.										
14	14	Clerks (200 and over)	1,17,762	59,040	55,054	60,969	1,16,023		59,400	59,400	59,400	The actuals under this head include a portion of the salaries of "copyists," Appellate Side, *vide* page 6.
71	71	Clerks (less than 200)		46,104					46,548	46,548	46,548	
146	146	Servants .	13,480	13,560	6,736	7,839	14,575		13,464	13,464	13,464	Increase due to increment.
1	1	Court-keeper . ..	1,800	1,800	900	1,050	1,950		1,800	1,800	1,800	Decrease due to appointment on reduced pay.
		Provincial establishment ..	30	... ..	..	150	150		.....	.....	.....	
		Deduct—Probable savings	...	.....	... ..	.....	.		...	....		
		Total Establishment	1,33,072	1,20,444	62,690	70,008	1,32,698		1,21,212	1,21,212	1,21,212	
		Allowances.										
		Travelling allowances ...		100		.....	... .		100	...		No provision necessary.
		Contingencies.										
		Library	1,431	1,440	798	570	1,368		1,440	1,440	1,440	Based on actuals.
		Postage charges ..	6,023	6,000	2,022	3,810	5,832		6,000	6,000	6,000	
		Office expenses and miscellaneous	8,504	8,000	5,327	3,215	8,542		8,000	8,000	8,000	
		Total Contingencies	15,958	15,440	8,147	7,595	15,742		15,440	15,440	15,440	
		Total Registrar, Appellate Side .	1,88,314	1,74,048	89,329	98,755	1,88,084		1,76,112	1,75,196	1,75,196	

GRANT 19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers 1892-93.	Numbers 1893-94.	Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	Estimate of 1893-94. Proposed by Local Officers.	Revised by Accountant-general.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		HIGH COURT—*concluded.*										
		TRANSLATORS AND INTERPRETERS, APPELLATE SIDE.										
8	8	Translators and Interpreters (200 and over) ..		22,800					22,800	22,800	22,800	
13	16	Translators and Interpreters (less than 200)		28,224					28,896	28,896	28,896	Increase due to increment.
		Total Translators and Interpreters, Appellate Side	51,220	51,024	25,403	29,802	55,205		51,696	51,696	51,696	
		COPYIST ESTABLISHMENT.										
		Establishment.										
18	18	Copyists, Original Side	7,146	7,527	3,546	4,105	7,651		7,592	7,592	7,592	Increase due to increment.
55	55	Copyists, Appellate Side	36,626	45,144	22,433	26,053	48,486		45,156	45,156	45,156	A portion of the actuals under this head has been included under "clerks," Appellate Side.
				52,671						52,748	52,748	
		Deduct—Probable savings .		1,231						1,132	1,132	
		Total Establishment	43,772	51,440	25,981	30,158	56,139		52,748	51,616	51,616	
		Supplies and Services.										
		Copying Special Appeals and Pleadings .	13,882	12,000	5,554	7,687	13,241		12,000	14,000	14,000	Increased on actuals.
		Total Copyist Establishment	57,654	63,440	31,535	37,845	69,380		64,748	65,616	65,616	
		REPORTER.										
		Salaries.										
1	1	Law Reporter ..		10,800					10,800	10,800	10,800	
3	3	Law Reporters ...		10,800					10,800	10,800	10,800	
		Total Salaries	21,600	21,600	10,800	10,800	21,600		21,600	21,600	21,600	
		Establishment.										
1	1	Clerk	614	600	614	350	664		600	600	600	
3	1	Servants		174	....	49	49		84	84	84	Provision made for one servant only, with reference to Bengal Government No. 831F., dated 24th February 1892.
		Contingencies.										
		Office expenses and miscellaneous	33	100	.	44	44		100	50	50	Reduced with reference to actuals.
		Total Reporter ...	22,247	22,474	10,914	11,243	22,157		22,384	22,314	22,314	
		Total High Court ...	11,41,229	11,35,000	5,67,004	5,84,866	11,51,930		5,28,010	11,40,000	11,40,000	
		LAW OFFICERS.										
		ENGLISH LAW OFFICERS.										
		Salaries.										
1	1	Advocate-General (3,131)	37,935	37,620	18,810	14,940	33,750		.....	37,620	37,620	
1	1	Standing Counsel (1,333)	16,000	16,000	8,000	8,000	16,000		.....	16,000	16,000	
1	1	Solicitor to Government (2,000) ...	39,620	24,000	27,620	12,000	39,620		.....	24,000	24,000	The actuals for the year 1891-92 include Rs. 15,620 sanctioned for payment to Council and Attorney engaged in the Dacca bribery case tried in the High Court: *vide* Bengal Government No. 1016F., dated 10th March 1892.
		Total Salaries ...	93,555	77,620	54,430	34,940	89,370		. .	77,620	77,620	
		Establishment.										
		Establishments of Advocate-General ...	3,440	3,762	1,882	1,880	3,762		... ...	3,762	3,762	
		Total Establishment	3,440	3,762	1,882	1,880	3,762		... ..	3,762	3,762	

GRANT 19A—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers 1892-93.	Numbers 1893-94.	Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	Estimate of 1893-94. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		LAW OFFICERS—*continued.*										
		ENGLISH LAW OFFICERS—*concluded.*										
		Allowances.										
		Allowance to Solicitors for endorsing orders	600	600	300	300	600		600	600	600	
		Allowance to Solicitors for conducting criminal prosecutions ...	12,000	12,000	6,000	6,000	12,000		12,000	12,000	12,000	
		Contingencies.										
		Charges for conducting law suits...	640	2,000	.....	.....	.....		3,000	1,000	1,000	Based on actuals.
		Rents, rates and taxes	1,881	1,881	941	940	1,881		1,881	1,881	1,881	
		Office expenses and miscellaneous	193	2,137	.....	4,867	4,867		1,000	2,137	2,137	
		Total English Law Officers ...	1,12,316	1,00,000	63,533	48,936	1,12,489		18,481	99,000	99,000	
		LEGAL REMEMBRANCER AND HIGH COURT PLEADERS.										
		Salaries.										
1	1	Superintendent and Remembrancer of Legal Affairs (3,000)[4]	43,481	34,560	21,485	17,280	38,765		36,000	34,560	34,560	The actuals for the year 1891-92 include a portion of the Deputy Superintendent's salary.
1	1	Deputy Superintendent (2,000)	13,367	24,000	8,367	12,000	20,367		24,000	24,000	24,000	*Vide* remark above.
1	1	Government Pleader (300)	3,900	3,600	1,500	1,500	3,000		3,600	3,600	3,600	
		Total Salaries ...	60,748	62,160	31,352	30,780	62,132		63,600	62,160	62,160	
		Establishment.										
1	1	Clerk (250)	9,537	3,000	4,767	5,565	10,332		3,000	3,000	3,000	
9	9	Clerks (less than 200)		6,540					6,540	6,540	6,540	
9	9	Servants	780	780	390	455	845		780	780	780	
		Total Establishment	10,317	10,320	5,157	6,020	11,177		10,320	10,320	10,320	
		Supplies and Services.										
		Fees to Pleaders in criminal cases	25,398	1,000	14,674	3,634	18,308		2,000	2,000	2,000	The actuals include a portion of the charges sanctioned by Government on account of the Dacca bribery case.
		Charges for conducting law suits ...		10,000					10,000	10,000	10,000	
		Total Supplies, &c. ...	25,398	11,000	14,674	3,634	18,308		12,000	12,000	12,000	
		Contingencies.										
		Postage charges ...	222	200	112	100	212		200	200	200	Based on actuals.
		Ditto chargeable to Wards' estates ...	.....	50	.....	.....	.....		100	100	100	
		Office expenses and miscellaneous ...	702	500	440	174	614		500	500	500	
		Total Contingencies ...	924	750	552	274	826		800	800	800	
			97,387	84,230	51,735	40,708	92,443		.....	85,280	85,280	
		Deduct—Amount to be recovered from Wards' estates ...	4,053	5,246	—225	3,827	3,602		.....	3,280	3,280	
		Total Legal Remembrancer, &c. ...	93,334	78,984	51,960	36,881	88,841		86,720	82,000	82,000	
		MUFASSAL ESTABLISHMENT.										
		Salaries.										
39	39	Government Pleaders (less than 200) ...	22,319	21,900	11,683	12,334	23,417		21,900	21,900	21,900	
		Establishment.										
31	31	Mukhtars or legal agents	5,962	5,616	2,989	3,466	6,455		5,616	5,600	5,600	

GRANT 19A—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers 1892-93.	Numbers 1893-94.	Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	Estimate of 1893-94. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		LAW OFFICERS—*concluded.*										
		MUFASSAL ESTABLISHMENT—*concluded.*										
		Supplies and Services.										
		Fees to Pleaders in criminal cases	66,112	55,000	31,113	33,028	64,141		69,676	66,000	66,000	Increased with reference to actuals.
		Fees to Pleaders in pauper suits ...	104	500	26	325	351		.....	500	500	
		Fees to Pleaders in civil suits ...	14,705	20,000	7,836	9,291	17,127		.....	15,000	15,000	Reduced with reference to actuals.
		Total Supplies, &c. ...	80,931	75,500	38,975	42,644	81,619		69,676	81,500	81,500	
		Total mufassal establishment ...	1,09,212	1,03,016	53,047	58,444	1,11,491		97,192	1,09,000	1,09,000	
		Total Law Officers ...	3,14,862	2,82,000	1,68,560	1,44,261	3,12,821		2,02,393	2,90,000	2,90,000	
		CORONER'S COURT.										
		Salaries.										
1	1	Coroner (300)... ...	3,600	3,600	1,800	1,800	3,600		3,600	3,600	3,600	
1	1	Surgeon (500) ...	7,506	6,000	3,434	3,000	6,434		6,000	6,000	6,000	The actuals for 1891-92 include "Leave allowances."
		Total Salaries ...	11,106	9,600	5,234	4,800	10,034		9,600	9,600	9,600	
		Establishment.										
1	1	Clerk and Interpreter ...	720	720	360	420	780		720	720	720	
3	3	Servants	252	252	126	147	273		252	252	252	
		Total establishment ...	972	972	486	567	1,053		972	972	972	
		Travelling allowances	432	432	216	216	432		432	432	432	
		Contingencies.										
		Rents, rates and taxes	1,440	1,440	720	720	1,440		1,440	1,440	1,440	
		Petty construction and repairs ...	.....	.....	.....	.....	.....		.....	.....	.....	
		Office expenses and miscellaneous	408	556	222	162	384		556	556	556	
		Total Contingencies ...	1,848	1,996	942	882	1,824		1,996	1,996	1,996	
		Total Coroner's Court ...	14,358	13,000	6,878	6,465	13,343		13,000	13,000	13,000	
		PRESIDENCY MAGISTRATES.										
		Salaries.										
2	2	Magistrates (1,500 and 1,250)	33,514	33,000	16,371	16,500	32,871		33,000	33,000	33,000	
		Establishment.										
1	1	Interpreter ...	18,095	3,000	9,068	10,697	19,765		3,000	3,000	3,000	
16	16	Interpreters and clerks (less than 200)		15,036					15,156	15,156	15,156	Increase due to increment.
12	12	Servants	1,141	1,020	593	692	1,285		1,020	1,020	1,020	
	1	Driver of the Jail Van (80)	880	960	452	560	1,012		96	960	960	
		Deduct—Probable Savings ...	.....	20,016 16	.....	.....	.....		.....	.....	.....	
		Total Establishment	20,116	20,000	10,113	11,949	22,062		20,136	20,136	20,136	

GRANT 19A—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	Estimate of 1893-94. Proposed by Local Officers.	Revised by Accountant-General	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		PRESIDENCY MAGISTRATES—*concluded.*										
		Allowances.										
		Travelling allowances	...	10	...	...	...		10	10	10	
		Fees to Interpreter	93	90	63	40	103		90	90	90	
		Total Allowances ...	93	100	63	40	103		100	100	100	
		Supplies and Services.										
		Diating and travelling allowance to witnesses and conveyance of prisoners ..	126	400	10	91	101		400	200	200	Reduced with reference to actuals.
		Charges for mufassal witnesses attending High Court	7,063	500	6,927	635	7,562		800	1,204	1,204	Increased with reference to actuals The actuals for 1891-92 include charges for the Dacca bribery case.
		Expenses of witnesses and complainants attending Magistrates' Courts ...	1,310	900	560	—30	530		900	500	500	Reduced with reference to actuals.
		Feed and keep of horses for the prisoners' jail van	2,106	2,300	798	821	1,619		2,000	2,000	2,000	
		Total Supplies and Services ...	10,605	4,100	8,295	1,517	9,812		4,100	3,904	3,904	
		Contingencies.										
		Telegram charges	237	300	..	....	..		300	300	300	Based on actuals.
		Postage charges	590	600	280	295	575		600	600	600	
		Rents, rates, and taxes	3,687	3,200	1,592	1,571	3,163		3,200	3,200	3,200	
		Office expenses and miscellaneous	1,592	1,700	789	844	1,633		1,950	1,700	1,700	
		Total Contingencies ...	6,102	5,800	2,661	2,710	5,371		6,050	5,800	5,800	
		Total Presidency Magistrates ...	70,490	63,000	37,503	32,716	70,219		63,386	63,000	63,000	
		CIVIL AND SESSIONS COURTS.										
		DISTRICT AND SESSIONS JUDGES.										
		Salaries.										
		District and Sessions Judges—										
14	14	1st grade (2,500)*	7,96,059	4,03,200	4,13,204	3,73,645	7,86,849		.....	4,03,200	4,03,200	
14	14	2nd ,, (2,000)*		3,22,560					..	3,22,560	3,22,560	
1	..	Additional (2,000)		18,000					....	.....	.....	Provision for the Additional Judge a Rs. 2,000 per month has been thrown out since the appointment was sanctioned for one year only, with effect from December 1891.
1	1	Judicial Commissioner (2,500)*(1,800)	20,165	28,800	13,523	14,400	27,933		.....	28,800	28,800	
1	1	First grade	... ..	19,200	.....	.....	.....		.....	19,200	19,200	The actuals on this account have been included under "District and Sessions Judges."
		Total Salaries ...	8,25,224	7,91,760	4,26,737	3,88,045	8,14,782		... .	7,73,760	7,73,760	
		Establishment.										
27	27	Translators (less than 200)	28,397	29,332	13,912	15,879	29,791		28,992	28,992	28,992	Decrease due to appointments on minimum pay.
58	56	Civil Court Amens (less than 200) ...	39,280	37,020	18,762	22,013	40,775		37,020	37,090	37,090	Decrease due to the reduction of two civil court amins, one at Burdwan and one at Manbhoom, against an increase due to increment.
569	613	Clerks (less than 200)	2,68,077	2,77,155	1,34,019	1,62,945	2,96,964		2,95,342	2,95,342	2,95,342	Increase due to provision for additional record-room and comparing clerks, with reference to Bengal Government Circular No 1280J, dated 10th March 1892
280	313	Servants ...	18,005	18,409	8,995	11,702	20,697		21,645	21,645	21,645	Increase due to provision for additional peons for the record-room, with reference to Government circular mentioned above
		Temporary Establishment	14,091	14,900	6,278	4,978	11,256		9,384	9,000	9,000	Decrease due to provision having been made separately under Sub-Judges' and Munsifs' establishments.
		Total Establishment	3,67,850	3,77,805	1,81,966	2,17,517	3,99,483		3,91,383	3,92,069	3,92,069	
		Total District and Sessions Judges	11,93,080	11,69,565	6,08,703	6,05,562	12,14,265		3,01 383	11,65,829	11,65,829	

GRANT 19A—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers 1892-93	Numbers 1893-94	Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	Estimate of 1893-94. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		CIVIL AND SESSIONS COURTS—*continued.*										
		SUBORDINATE JUDGES.										
		Salaries.										
7	7	1st grade (1,000) ...		84,000						84,000	84,000	
16	16	2nd grade (800) .		1,53,600						1,53,600	1,53,600	
30	30	3rd grade (600)		2,16,000						2,16,000	2,16,000	
		Total Salaries ...	4,42,496	4,53,600	2,22,991	2,39,202	4,62,193		.	4,53,600	4,53,600	
		Establishment.										
		DISTRICT COURTS.										
186	224	Sarishtadars, poshkars, muharrirs, and others (on less than 200)	85,303	79,960	43,077	53,286	96,363		96,656	96,656	96,656	Increase due to provision for establishments of the abolished Small Cause Courts with reference to Bengal Government Resolution, No. 679J, dated 9th February 1892, and for the establishment of Additional Subordinate Judges provided for 1892-93 under temporary establishments, District and Sessions Courts.
106	151	Servants	7,962	6,624	4,045	5,592	9,637		9,552	9,552	9,552	Additional provision for the salaries of the servants attached to the abolished Small Cause Courts—*vide* Bengal Government No. 3698J, dated 26th August 1892.
		Total Establishment, District Courts ...	93,325	86,584	47,122	58,878	1,06,000		1,06,208	1,06,208	1,06,208	
		MUFASSAL SMALL CAUSE COURTS.										
1	...	Registrar ...	48,601	54,191	22,426	15,104	37,350		27,060	27,060	27,060	Provision made for the establishments of the Small Cause Courts at Barrackpore, Dacca, Dum-Dum, Dinapore Cantonment, Hooghly, Monghyr, Murshidabad, and Sealdah, the others having been abolished and their establishments amalgamated with those of the Subordinate Judges and Munsifs.
85	39	Clerks and cashiers (less than 200)										
72	20	Bailiffs (less than 200)	6,664	4,884	3,087	1,414	4,501		1,428	1,428	1,428	
48	19	Servants		2,548								
1	..	Sale Ameen .	148	168	64	.....	64		996	996	996	
		Temporary establishment	.....	.....	....	.....	.....		.....	.....		
		Total Establishment, Mufassal Small Cause Courts	55,503	61,811	25,577	16,518	42,095		29,504	29,504	29,504	
		Total Establishment ...	1,48,828	1,48,395	72,699	75,396	1,48,095		1,35,712	1,35,712	1,35,712	
		Total Subordinate Judges ...	5,91,324	6,01,995	2,95,690	3,04,598	6,00,288		1,35,712	5,89,312	5,89,312	
		MUNSIFS.										
		Salaries.										
75	75	1st grade (400) ...	9,19,939	3,60,000	4,61,880	4,89,567	9,51,447		.....	3,60,000	3,60,000	
75	75	2nd grade (300) ...		2,70,000					.	2,70,000	2,70,000	
75	75	3rd " (250) ...		2,25,000					... ..	2,25,000	2,25,000	
65	65	4th " (200) ...		1,56,000					.. ...	1,56,000	1,56,000	
		Total Salaries ...	9,19,939	10,11,000	4,61,880	4,89,567	9,51,447		.	10,11,000	10,11,000	
		Establishment.										
1,398	1,398	Sarishtadars, muharrirs, &c.	4,46,360	4,55,000	2,25,403	2,54,987	4,80,390		4,94,015	4,94,015	4,94,015	Based on local estimates which include additional provision for the establishments of Munsifs sanctioned on account of the revision of the Civil Courts' establishments under Bengal Government Resolution No. 1280J, dated 14th March 1892, and for the inclusion of the establishment of the abolished Small Cause Courts.
	317	Servants, duftries, &c.							24,088	24,088	24,088	
		Total Establishment ...	4,46,360	4,55,000	2,25,403	2,54,987	4,80,390		5,18,103	5,18,103	5,18,103	
		Total Munsifs ...	13,66,299	14,66,000	6,87,283	7,44,554	14,31,837		5,18,103	15,29,103	15,29,103	
		For improvement of the ministerial establishment of Civil Courts ..	.....	11,310	.....	.....	.....		.....	....		
		Deduct—Probable savings ..	.....	32,44,870 49,870	.....	.....	..		.....	32,84,244 51,744	32,84,244 51,744	
		Total Salaries and Establishment of Civil and Sessions Courts .	31,50,703	31,99,000	15,01,676	16,54,714	32,46,390		10,45,198	32,32,500	32,32,500	

GRANT 19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	Estimate of 1893-94. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
EXPENDITURE—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	
CIVIL AND SESSIONS COURTS—*concluded.*										
MUNSIFS—*concluded.*										
Allowances.										
Travelling allowance of officers ...	22,452	21,000	12,888	7,961	20,769		19,345	21,000	21,000	Based on actuals.
Ditto ditto of establishment	6,420	6,000	3,105	3,176	6,281		6,101	6,500	6,500	
Total Allowances ...	28,872	27,000	15,993	11,057	27,050		25,346	27,500	27,500	
Supplies and Services.										
Remuneration to copyists	2,42,679	2,25,000	1,16,051	1,47,234	2,63,285		2,40,392	2,50,000	2,50,000	Increased with reference to actuals.
Process-serving charges	58,480	62,000	26,151	34,812	59,963		62,172	60,000	60,000	Reduced with reference to actuals.
Petty construction and repairs ...	8,547	.....	3,826	5,686	9,512		.....	A	A	
Diet and travelling expenses of witnesses	21,186	20,000	10,008	10,800	20,808		23,743	21,000	21,000	Increased with reference to actuals.
Cost of land	200	.....	200	.....	200		.....	.....	.....	
Contingencies.										
Rents, rates and taxes	22,575	22,000	12,966	11,011	23,977		23,894	24,000	24,000	Based on requirements.
Purchase of tents	48	.....	48	.....	48		.....	.....	.....	
Purchase of furniture	14,621	.....	9,237	5,319	14,556		.....	A	A	
Books and publications	107	400	93	.....	93		368	200	200	Reduced with reference to actuals.
Telegram charges	540	.....	327	137	464		.....	A	A	
Postage charges	27,290	.....	12,421	15,890	28,317		.....	A	A	
Section-writing	.....	.....	.....	.....	.....		.....	.....	.....	
Fees for custody of wills	123	100	90	113	203		322	300	300	Increased on actuals.
Office expenses and miscellaneous	49,235	1,00,000	19,878	34,921	54,799		.....	1,00,000	1,00,000	Provision for heads marked A are included under Rs. 1,00,000, which is the amount of contract grant for Civil Courts, less Rs. 25,000 on account of cost of stationery purchased in the country, provided for separately under 30—Stationery and Printing.
Total Supplies and Services and Contingencies	4,45,630	4,29,500	2,10,396	2,65,929	4,76,325		3,50,891	4,55,500	4,55,500	
PROCESS-SERVING ESTABLISHMENT.										
Numbers. 1892-93. / 1893-94.										
Establishment.										
281 / 248 Nazirs	1,16,155	1,19,696	57,507	64,586	1,22,093		1,22,069	1,22,069	1,22,069	Increase due to provision for additional appointments of Naib Nazirs for the Munsifs' Courts, sanctioned in Bengal Government Resolution No. 1280J., dated 14th March 1892.
7,460 / 7,368 Peons	6,01,325	6,27,170	3,02,157	3,22,371	6,24,528		6,22,076	6,22,076	6,22,076	Decrease due to provision having been made separately—*vide* page 10—for servants of the Munsifs' Courts by a reduction under this head—*vide* Bengal Government Resolution No. 1280J., dated 14th March 1892—against an increase on account of larger number of processes to be served.
Extra peons	16,152	23,930	8,214	8,974	17,188		20,163	17,000	17,000	Reduced with reference to actuals.
		7,70,796						7,61,145	7,61,145	
Deduct—Probable Savings		36,796						27,145	27,145	
Total Establishment	7,33,632	7,34,000	3,68,178	3,95,931	7,64,109		7,64,308	7,34,000	7,34,000	
Allowances.										
Travelling Allowances	432	500	403	139	542		386	500	500	
Total Process-serving Establishment	7,34,064	7,34,500	3,68,581	3,96,070	7,64,651		7,64,694	7,34,500	7,34,500	
Total Civil and Sessions Courts	43,59,269	43,90,000	21,86,546	23,27,770	45,14,316		21,86,129	44,50,000	44,50,000	
COURTS OF SMALL CAUSES.										
PRESIDENCY COURTS.										
Numbers. 1892-93. / 1893-94.										
Salaries.										
1 / 1 First Judge	89,644	26,400	45,310	42,150	87,460		26,400	26,400	26,400	
1 / 1 Second ,, ...		16,800					16,800	16,800	16,800	
1 / 1 Third ,, ...		15,000					15,000	15,000	15,000	
1 / 1 Fourth ,, ...		13,500					13,500	13,500	13,500	
1 / 1 Fifth ,, (temporary		12,000					12,000	12,000	12,000	
1 / 1 Registrar and Chief Ministerial Officer (750 - 900) ...	4,865	10,080	2,080	5,160	7,240		10,440	10,440	10,440	Increase due to increment. A portion of the actuals for 1891-92 has been included under salaries of Judges.
1 / 1 Clerk of the Court (500)	5,800	6,000	3,000	3,500	6,500		6,000	6,000	6,000	
Total Salaries ...	1,00,299	1,00,380	50,390	50,810	1,01,200		1,00,740	1,00,740	1,00,740	

GRANT 19A—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers 1892-93.	Numbers 1893-94.	Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	Estimate of 1893-94. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		COURTS OF SMALL CAUSES—*continued.*										
		PRESIDENCY COURTS—*concld.*										
		Establishment.										
1	1	Deputy Clerk and Head Bailiff	41,565	4,800	20,193	23,946	44,139		4,800	4,800	4,800	
5	5	Clerks (on 200 and over ..		12,600					12,600	12,600	12,600	The actuals include "allowance to stamp vendor" provided for separately.
62	50	Clerks (on less than 200)		29,064					23,340	23,340	23,340	Decrease due to reduction of establishment—*vide* Bengal Government No. 18J.D., dated 5th May 1892.
44	46	Servants	3,433	3,720	1,883	2,236	4,119		3,852	3,852	3,852	Increase due to two additional appointments sanctioned in Bengal Government No. 508F., dated 27th January 1892, and No. 2152F., dated 11th June 1892.
3	3	Interpreters and Translators (on less than 200)	4,800	4,800	2,400	2,800	5,200		4,800	4,800	4,800	
45	45	Bailiffs, Criers and others	18,489	10,404	9,669	11,175	20,844		10,404	10,404	10,404	The actuals of 1891-92 include commission to bailiffs, provided for separately.
		Temporary Establishment	4,001	3,192	1,696	1,803	3,399		3,192	3,192	3,192	
				68,580						62,988	62,988	
		Deduct—Probable savings		2,500						688	688	
		Total Establishment	72,288	66,080	35,741	41,960	77,701		62,988	62,300	62,300	
		Allowances.										
		Commission to Bailiffs	.....	4,580	.....	.....	.....		4,672	4,580	4,580	The actuals under this head have been included under "Bailiffs, criers, and others."
		Travelling allowances	... ..	... ..	.....	.....	.....		.....	.....	. .	
		Allowance to Stamp-vendor ..	.....	1,800	.....	450	450		.....	1,800	1,800	Actuals included under "clerks."
		Total Allowances ..	... ..	6,380	....	450	450		4,672	6,380	6,380	
		Contingencies.										
		Rents, rates, and taxes	4,680	6,680	2,340	3,146	5,486		6,096	6,100	6,100	Based on requirements.
		Postage charges	448	480	199	227	426		480	480	480	
		Office expenses and miscellaneous	1,994	2,000	844	823	1,667		2,000	2,000	2,000	
		Total Contingencies ...	7,122	9,160	3,383	4,196	7,579		8,576	8,580	8,580	
		Total Presidency Courts ...	1,79,709	1,82,000	89,514	97,416	1,86,930		1,76,978	1,78,000	1,78,000	
		MUFASSAL COURTS.										
		Salary.										
1		Judge	10,938	.. .	2,065	.....	2,065		.... .	.....	.	
		Establishment.										
		Clerks (less than 200)	5,518	....	2,048	.....	2,048		.....	.....	. .	
		Guards and servants	849	.....	297	.....	297		.....	.....	... .	
		Total Establishment ...	6,367	.. ...	2,345	...	2,345		.....	... .		
		Allowances.										
		Travelling allowance of officers ...	1,277	.....	229	.....	229		.....	.....	... .	
		Total allowances	1,277	. ..	229	....	229		... ..	.. ...		
		Total Process-serving Establishment	3,168	...	1,140	.....	1,140		. ..	.. ...	.	
		Total Mufassal Courts ...	21,780	. . .	5,779	.. ...	5,779		.....	.....		
		Total Courts of Small Causes ...	2,01,489	1,82,000	95,293	97,166	1,92,709		1,76,978	1,78,000	1,78,000	

GRANT 19A—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers 1892-93	Numbers 1893-94	Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892: Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	Estimate of 1893-94: Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
		CRIMINAL COURTS.										
		Salaries.										
		Moiety of the salaries of Collectors and Magistrates transferred from "3, Land Revenue—Charges of District Administration—General Establishments"										
1	1	Cantonment Joint-Magistrate (800)	12,80,063	12,75,000	6,48,558	6,32,812	12,81,317	.....		12,83,000	12,83,000	
				12,000						9,600	9,600	Provision made for appointments on reduced pay with reference to Home Department No. 20/1345—56, dated 11th August 1887.
2	2	Cantonment Joint-Magistrates (700)	22,392		9,259	10,058	19,317	.....				
				18,000						16,800	16,800	
1	1	Assistant to the Superintendent, Tributary Mahals (300)	5,514	3,000	1,814	1,874	3,688			3,600	3,000	The actuals for 1891-92 include salaries of a higher paid officer.
		Deduct Probable savings		13,06,000				.....		13,13,000	13,13,000	
				4,000				.....		6,000	6,000	
		Total Salaries ...	13,08,269	13,04,000	6,59,631	6,44,744	13,04,375	.....		13,07,000	13,07,000	
		Establishment.										
		Chief Office Establishment—										
5	6	Clerks (on and above 200).	2,20,088	12,192	1,11,009	1,26,537	2,38,446		14,688	14,688	14,688	The increase is nominal and is due to the provision made here of the salaries of a clerk drawing more than Rs. 200 per month.
413	411	Clerks (less than 200)		2,00,220					1,96,906	(a) 1,96,906	1,96,906	(a) Decrease due to separate provision being made for four clerks under the head Honorary Magistrates' Establishment included under this head in 1892-93, and for the reduction of the establishments of the Assistant Commissioner, Chittagong Hill Tracts, in Bengal Government No. 1384P, dated 8th April 1892, against an increase due to additional appointment of comparing clerks, two for Midnapore, one Backergunge, one Mymensingh and one for Palamau, sanctioned in Bengal Government Circular No. 189J, dated 25th May 1892.
386	283	Servants	16,718	16,606	8,423	9,676	18,099		16,206	(b) 16,206	16,206	(b) Decrease due to the reduction of the establishment of the Assistant Commissioner, Chittagong Hill Tracts, in Bengal Government No. 1384P, dated 8th April 1892.
		Deputy Collectors and Deputy Magistrates—										
		Moiety of establishment of Deputy Magistrates transferred from "2—Land Revenue—Charges of District Administration"	1,84,410	1,92,700	93,234	1,02,355	1,95,589	.....		1,92,789	1,92,789	
		Establishment of Superintendent, Tributary Mehals—										
14	14	Clerks		9,696					9,582	9,582	9,582	Decrease due to appointment on minimum pay.
20	20	Servants	7,006	1,392	3,111	3,897	7,008		1,392	1,392	1,392	
		Hazut establishment	.....	228	.....	.....	.....		144	144	144	
		Cantonment Magistrate's establishment—										
11	11	Clerks		4,679					4,740	4,740	4,740	Ditto ditto ditto.
10	10	Servants	1,966	624	837	1,027	1,864		624	624	624	
		Honorary Magistrate's establishment ...	11,395	10,410	5,836	5,531	12,367		11,310	11,310	11,382	Increase due to provision for additional appointments sanctioned in Cuttack, Mymensingh, Shahabad and Dacca, *vide* Bengal Government No. 4207J, dated 16th December 1891, and No. 4871, dated 21st November 1891.
		Temporary establishment	290	500	217	347	564		701	500	500	
		Deduct—Probable savings		4,49,522						4,48,861	4,48,953	
				9,522						8,861	8,953	
		Total Establishment	4,41,570	4,40,000	2,23,567	2,50,370	4,73,937		2,56,398	4,40,000	4,40,000	
		Allowances.										
		Moiety of "travelling allowance" of officers transferred from "3—Land Revenue—Charges of District Administration—General Establishments"	61,509	61,500	38,293	25,756	64,049		....	64,000	64,000	
		Travelling allowance of establishment	17,273	17,000	10,793	6,125	16,920		10,180	17,000	17,000	
		House allowance	3,518	3,500	1,681	1,387	3,348		1,010	4,580	4,580	
		Total Allowances	82,300	82,000	51,019	33,268	84,317		11,190	85,580	85,580	

GRANT 19A—LAW AND JUSTICE—COURTS OF LAW—*concluded.*

HEADS AND ITEMS.	Actuals, 1891-92.	Budget estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	ESTIMATE OF 1893-94. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
EXPENDITURE—*concluded.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
CRIMINAL COURTS—*concluded.*										
Supplies and Services.										
Process-serving charges	8,389	9,000	5,932	4,901	10,833		10,366	10,000	10,000	Increased on actuals.
Diet-money to witnesses	22,813	24,000	9,548	9,660	19,208		24,401	22,000	23,000	Reduced with reference to actuals.
Keep of elephants	8,514	6,000	5,672	3,753	9,425		.....	8,000	[illegible]	Increased on actuals.
Value of stores	.....	.....	.....	.....	.....		.....	.....		
Purchase of boat	.....	1,500	.....	.....	.....		.....	.....		
Petty construction and repairs ...	4,604	1,000	2,024	2,544	4,568		.....	A	A	
Contingencies.										
Remuneration to copyists	62,830	53,000	30,764	36,899	67,063		61,150	63,000	[illegible]	
Rents, rates and taxes	8,272	12,500	4,159	4,081	8,240		12,975	10,000	10,000	
Telegram charges	3,903	.....	2,271	834	3,105		.....	A	A	
Postage charges	23,800	.....	12,798	11,310	24,108		.....	A	A	
Section-writing	166	400	37	500	537		652	700	700	
Purchase of furniture ..	5,527	.....	3,262	2,767	6,029		.....	A	A	The items marked A represent contract contingencies, provision for which has been included under Rs. 76,000, office expenses, &c.
Purchase of books and publications	.....	84	−17	6	−11		.....	32	32	
Ditto of tents	2,203	11,406	2,027	5	2,032		.....	7,088	7,088	*Vide* remarks under "3, Land Revenue." The actuals on this account have been adjusted under "Purchase of tents," 8, Land Revenue.
Office expenses and miscellaneous	43,397	75,000 / 1,740	23,956	24,253	48,209		6,201	76,000	76,000	The fixed contract allotment, Rs. 77,000 *plus* Rs. 6,000 for regular and special contingencies, less Rs. 7,000 for charges on account of country stationery, have been provided for.
Total Supplies and Services and Contingencies	1,03,538	1,93,690	1,02,433	1,01,573	2,04,006		1,15,775	1,97,420	1,97,[illegible]	
PROCESS-SERVING ESTABLISHMENT.										
NUMBERS. 1892-93. / 1892-93.										
1,273 / 1,201 Peons	91,784	1,03,884	45,798	49,664	95,462		1,02,877	1,03,877	1,03,877	Provision under this head retained, which will be transferred to the management of the Collectorate Nazir under Bengal Government No. 3001F, dated 26th October 1892, pending the submission of proposals to Government regarding the future classification of these charges.
Extra peons	13,069	13,400	6,522	6,446	12,968		12,828	12,828	12,[illegible]	
Travelling allowances	196	40	196	17	213		350	350	350	
Deduct—Probable Savings		1,17,324 / 10,324						1,16,055 / 10,055	1,16,055 / 10,055	
Total Process-serving Establishment ...	1,05,599	1,07,000	52,516	56,127	1,08,643		1,16,055	1,06,000	1,06,000	
SUB-DIVISIONAL ESTABLISHMENT.										
Moiety of Sub-Deputy Magistrates' salaries and establishment transferred from "3, Land Revenue—Charges of District Administration—Sub-divisional Establishments"	1,01,358	1,07,310	51,556	54,300	1,05,856		.....	1,07,000	1,07,000	
Allowances.										
Travelling allowances	11,889	11,000	5,624	7,803	13,427		.....	13,000	13,000	
Total Sub-divisional Establishments	1,13,247	1,18,310	57,182	62,103	1,19,285		.....	1,20,000	1,20,000	
Total Criminal Courts ...	22,44,523	22,45,000	11,46,378	11,48,185	22,94,563		4,90,313	22,56,000	22,56,000	
Pleadership Examination Charges	7,822	8,000	1,580	6,583	8,163		9,500	8,000	8,000	
Refunds ...	1,28,755	1,15,000	61,985	71,831	1,33,816		.....	1,30,000	1,30,000	

H. P.—Reg. No. 6941C—174—25 1 93.

[FILE F $\frac{1\text{-E}}{21}$ 2.]

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 17TH JANUARY 1893.

RESOLUTION—No. 357F.

READ—

Memorandum from the Accountant-General, Bengal, No. 0488Bt., dated the 22nd December 1892, submitting the estimates under "Law and Justice—Courts of Law" for the year 1893-94.

THE total receipts for 1893-94 have been estimated by the Accountant-General at Rs. 8,76,000 against Rs. 8,70,000, the sanctioned estimate for the current year. The actuals of 1891-92 were Rs. 8,82,092. The Accountant-General's estimate is accepted.

2. The following table compares the Accountant-General's estimates of expenditure for 1893-94 with the sanctioned grants for 1892-93 and the actuals of 1891-92:—

	Actuals, 1891-92.	Sanctioned estimate, 1892-93.	Estimate, 1893-94.
	Rs.	Rs.	Rs.
High Court	11,41,299	11,35,000	11,40,000
Law Officers	3,14,862	2,82,000	2,90,000
Coroner's Court ...	14,358	13,000	13,000
Presidency Magistrates ...	70,430	63,000	63,000
Civil and Sessions Courts ...	43,59,269	43,90,000	44,50,000
Courts of Small Causes ...	2,01,489	1,82,000	1,78,000
Criminal Courts	22,44,523	22,45,000	22,56,000
Pleadership Examination charges	7,822	8,000	8,000
Refunds	1,28,755	1,15,000	1,30,000
Total ...	84,82,807	84,33,000	85,28,000

3. Full explanation has been furnished by the Accountant-General of the variations under the different heads of the estimates for 1893-94, and his figures are accepted subject to the following remarks:—

Civil and Sessions Courts.—In the estimates for 1893-94 the Accountant-General has provided for the salary of an Assistant Judge on Rs. 1,600 per mensem. This is apparently meant for Babu Brojendra Coomar Seal, District and Sessions Judge, first grade, who draws Rs. 1,600 per mensem. The sub-head should be "District and Sessions Judge, first grade, on Rs. 1,600," instead of "Assistant Judge on Rs. 1,600."

Criminal Courts.—Under the sub-head "Honorary Magistrates' Establishment" the estimate of Rs. 11,310 made by the Accountant-General will be raised by Rs. 72 to provide for the pay of a peon on Rs. 6 per mensem sanctioned for the Courts of the Honorary Magistrates at Manikganj.

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimates, be forwarded to the Accountant-General, Bengal, and to the Judicial Department, for information.

By order of the Lieutenant-Governor of Bengal,

H. H. RISLEY,

Secretary to the Government of Bengal.

Nos. 358-59F.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

H. J. McINTOSH,

Under-Secy. to the Govt. of Bengal.

CALCUTTA,
The 17th January 1893.

E. J. H.—Reg. No. C883C—174—18-1-93.

BENGAL PROVINCIAL SERVICES.

No. 0458Bt., dated Fort William, the 28th November 1892.

Memo. by—R. E. Hamilton, Esq., Officiating Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Financial Department.

Jail Budget Estimate for 1893-94.

Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892.			Increase.	Decrease.	Revised estimate, 1892-93.	Estimate of 1893-94.		Passed by Government.	Explanatory Remarks.
			Last six months of 1891-92.	First six months of 1892-93.	Total.				Proposed by Inspector-General of Jails.	Revised by Accountant-General.		
Receipts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
Jails.												
Hire of convicts	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Miscellaneous	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Total Jails ...	9,214	4,000	6,330	2,145	8,475	.....	.....	.....	9,000	9,000	9,000	Based on actuals.
Jail manufactures	9,18,465	8,96,000	7,46,117	1,46,565	8,92,680	.....	.....	.....	9,63,000	9,00,000	9,50,000	The receipts in the past 5 years were as follow:— in thousands of rupees. 1887-88 ... 7,06 1888-89 ... 7,67 1889-90 ... 8,57 1890-91 .. 7,67 1891-92 ... 9,18 and with reference to the actuals for the 12 months ended September 1892, which amount to 8,93, it does not seem safe to estimate more than 9,00, for 1893-94.
Total ...	9,27,679	9,00,000	7,52,447	1,48,708	9,01,155	9,000	.....	9,00,000	9,72,000	9,09,000	9,59,000	
Abstract of Expenditure.												
Jails.												
Superintendence	50,620	52,682	25,686	27,649	53,335	.....	.....	.....	52,836	52,736	52,836	*Vide* details.
Presidency Jail	93,400	1,01,254	60,084	34,848	94,894	.....	.....	.....	1,01,106	96,426	98,826	
Central Jails	5,01,959	4,55,619	3,02,753	1,71,227	4,73,980	.....	.....	.....	5,09,469	5,02,964	4,93,394	
District Jail	5,58,990	5,95,954	3,69,333	2,36,823	6,06,156	.....	.....	.....	5,70,447	5,81,862	5,81,358	
Lock-ups	1,18,280	1,19,726	61,134	56,753	1,17,887	.....	.....	.....	1,23,257	1,20,307	1,20,457	
Reformatory Schools	33,279	38,109	15,202	18,960	34,162	.....	.....	.....	39,947	35,975	35,975	
Undistributed Wader Establishment	.....	1,656	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Add for rounding ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	13,83,946 54	
Total Jails ...	13,56,528	12,75,000	8,34,154	5,46,260	13,80,414	1,15,000	.....	.....	13,97,062	13,90,000	13,84,000	
Jail manufactures	6,64,767	8,25,000	2,45,041	3,91,763	6,36,804	.....	83,000	.....	8,67,797	7,42,000	7,95,000	
Refunds	43	.....	26	4	30	.....	.....	.....	.....	.....	.....	
Grand Total ...	20,21,338	21,00,000	10,79,221	9,38,027	20,17,248	1,15,000	83,000	20,50,000	22,64,859	21,32,000	21,79,000	

GRANT 19B.—LAW AND JUSTICE—JAILS.

Numbers 1892-93.	Numbers 1893-94.	Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	Estimate of 1893-94. Proposed by Inspector-General of Jails.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
		EXPENDITURE.										
		JAILS.										
		SUPERINTENDENCE.										
		Salaries.										
1	1	Inspector-General (2,000)	24,097	24,000	12,220	12,000	24,220		24,000	24,000	24,000	
1	1	Personal Assistant to Inspector-General (500)...	5,204	6,000	3,034	2,857	5,891		6,000	6,000	6,000	
		Total Salaries ...	29,301	30,000	15,254	14,857	30,111		30,000	30,000	30,000	
		Establishment.										
1	1	Clerk (on 200) ...	14,669	2,400	7,280	8,767	16,047		2,400	2,400	2,400	
25	25	Clerks (less than 200)		13,158					13,212	13,212	13,212	Increase due to annual increment of pay.
8	8	Servants ...	795	744	415	522	937		744	744	744	
		Temporary establishment ...	146	180	86	.....	86		180	180	180	
		Total establishment	15,610	16,482	7,781	9,289	17,070		16,536	16,536	16,536	
		Allowances.										
		Travelling allowances	3,250	3,200	1,651	1,554	3,205		3,200	3,200	3,200	
		Contingencies.										
		Postage charges	1,563	1,400	684	679	1,363		1,500	1,500	1,500	
		Telegram charges	204	200	56	138	194		200	200	200	
		Office expenses and miscellaneous	692	1,400	260	1,132	1,392		1,400	1,300	1,400	
		Total Contingencies ...	2,459	3,000	1,000	1,949	2,949		3,100	3,000	3,100	
		Total Superintendence ...	50,620	52,682	25,686	27,649	53,335		52,836	52,736	52,836	
		SALARIES.										
		Presidency Jail.										
1	1	Superintendent (900)	.....	10,800	.....	.....	.....		10,800	10,800	10,800	Increase due to annual increment of pay.
1	1	Deputy Superintendent (400)...	.....	4,200	.....	.....	.....		4,800	4,800	4,800	
1	1	Jailor (320) ...	.....	3,660	.....	.....	.....		3,840	3,840	3,840	
1	1	Deputy Jailor (52)	.....	600	.....	.....	.....		624	624	624	
3	3	Assistant Jailors (40—50) ...	.....	1,596	.....	.....	.....		1,644	1,644	1,644	
		Deduct—Probable Savings ...										
		Total Presidency Jail ...	21,064	20,856	10,477	10,910	21,387		21,708	21,708	21,708	

GRANT 19B.—LAW AND JUSTICE—JAILS—*continued.*

Numbers 1892-93.	Numbers 1893-94.	Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892: Last six months of 1891-92.	First six months of 1892-93.	Total	Revised estimate, 1892-93.	Estimate of 1893-94: Proposed by Inspector-General of Jails.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
		JAILS—*contd.*										
		SALARIES—*contd.*										
		Central Jails.										
5	5	Superintendents (1,050, and 4—850)		53,400					53,400	53,400	53,400	
6	6	Medical Officers (300, 150, 3—100 and 75)		10,200					9,900	9,900	9,900	Decrease due to the allowance to the medical officer of the Buxar Central Jail having been reduced from Rs. 100 to Rs. 75 per month, viz. Government Order No. 4-5—3 dated 17th February 1890.
3	3	Deputy Superintendents (600, 500, and 350)		18,600					18,120	18,120*	18,120	* Decrease due to the present Deputy Superintendent of the Buxar Central Jail drawing the minimum pay of the appointment.
1	1	Assistant Superintendent (400)		4,800					4,800	4,800		
6	6	Jailors (275, 255, 235, 205, 185, and 80)		15,000					14,820	14,820	14,820	Decrease due to the transfer of a Jailor of the fourth grade to a District Jail, and to the appointment of an officer of the lowest grade to his place.
7	7	Deputy Jailors (50—60)		4,848					4,560	4,560	4,560	Decrease due to the appointment of lower paid officers.
17	17	Assistant Jailors (10—40-50 and 2—20)		9,348					9,372	9,372	9,372	Increase due to annual increment of pay.
				1,17,156								
		Deduct—Probable Savings		656								
		Total Central Jails ...	1,18,827	1,16,500	60,164	53,008	1,13,232		1,14,972	1,14,972	1,14,972	
		District Jails.										
39	39	Superintendents (16—100, 20—75, 3—50)		37,560					39,000	39,000	39,000	Increase due to the allowances to the Superintendents of the Bankura, Burbhum, Pabna and Dumka Jails having been raised from Rs. 50 to Rs. 75 per month consequent on an increase in the Jail population, viz., Government of India Order No. 5091, dated 21st September 1887, and that of the Superintendent of the Palamau Jail from Rs. 30 to Rs. 50, viz., Government Order No. 465F, dated 25th January 1892.
24	24	Jailors (5—175, 105, 185, 7—125, 2—115, 110, 3—100, 2—85 and 80)		35,160					37,140	37,140(*a*)	37,140(*a*)	(*a*) Increase due to the transfer of officers drawing higher rates of salaries.
41	43	Assistant Jailors (40—50) ...		23,280					24,132	24,132(*b*)	24,132(*b*)	(*b*) Increase due to the appointment of an additional officer to the Purneah Intermediate Jail under Government Order No. 948F, dated 5th March 1892, and to annual increment of pay.
		Deduct—Probable savings ...										
		Total District Jails	93,647	96,000	48,145	54,903	1,03,048		1,00,272	1,00,272	1,00,272	
		Reformatory Schools.										
1	1	Superintendent (300—400)		3,840					3,960	3,960	3,960	Increase due to annual increment of pay.
1	1	Superintendent (100) ...		1,200					1,200	1,200	1,200	
1	1	Deputy Superintendent (250).		3,000					3,000	3,000	3,000	
		Total Reformatory Schools	7,943	8,040	4,093	4,340	8,433		8,160	8,160	8,160	
		Total Salaries	2,30,431	2,41,306	1,22,379	1,23,221	2,46,100		2,45,112	2,45,112	2,40,312	

GRANT 19B.—LAW AND JUSTICE—JAILS—*continued.*

Numbers 1892-93.	Numbers 1893-94.	Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	Estimate of 1893-94. Proposed by Inspector-General of Jails.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		JAILS—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
		CLERICAL, EDUCATIONAL, AND MECHANICAL ESTABLISHMENTS.										
		Lock-ups.										
3	3	Clerks	414	360	180	180	360		360	360	360	
		Reformatory Schools.										
5	5	Clerks ...	1,553	1,992					2,016	2,016	2,016	Increase due to annual increment of pay.
1	1	Store-keeper ...	...	360					360	360	360	
3	3	Masters ...	2,040	1,320					1,320	1,320	1,320	
1	1	Blacksmith ...	1,149	360					360	360	360	
1	1	Carpenter ...		300					300	300	300	
1	1	Book-binder ...		240					240	240	240	
1	1	Tinsmith ...		240					240	240	240	
	1	Drill Instructor	.....	36	.....	.....	.....		36	36	36	
	1	Gymnastic master ...	....	.....	.....	.....	.....		240	240	240	Appointment sanctioned in Government Order No. 2462F, dated 15th July 1892.
		Total Clerical, &c., establishment	4,742	4,848	2,341	2,722	5,063		5,112	5,112	5,112	
			.....	.....	.....	.....	.....		5472	5472	5472	
		WARDER ESTABLISHMENT.										
		PRESIDENCY JAIL.										
		Europeans.										
4	4	Fixed warders ...		5,040					5,040	5,040	5,040	Includes pay of one apprentice Warder provided for separately in 1892-93.
		Reserve warders		.....								
		Natives.										
53	54	Fixed warders ...		7,440					7,476	7,476	7,476	
16	16	Reserve warders		2,256					2,256	2,256	2,256	
		Total Presidency Jail	14,379	14,736	6,961	7,487	14,448		14,772	14,772	14,772	
		Central Jails.										
281	288	Fixed warders ...	.....	24,681					25,248	25,248	25,248	Includes pay of 7 Apprentice Warders provided for separately in 1892-93.
105	105	Reserve warders	....	12,444					12,498	12,498	12,498	Increase due to annual increment of pay.
		Total Central Jails	30,645	37,125	18,468	19,436	37,840		37,746	37,746	37,746	
		District Jails.										
627	666	Fixed warders ...	.....	69,516	.....	....	....		70,020	70,020	70,020	Includes pay of 39 Apprentice Warders provided for separately in 1892-93.
160	160	Reserve warders	.....	17,868	....	.	....		17,868	17,868	18,204	
		Total District Jails	83,433	87,384	41,632	40,149	90,781		88,788	88,788	89,124	
		Lock-ups.										
432	432	Fixed warders .	.....	47,241	....	....	....		47,193	47,193	47,193	Decrease due to transfer of men drawing less pay.
		Reserve warders	.....	1,656*		.....	....		....	.....		*Provision for the charge has been included under Central and District Jails.
		Total Lock-ups	47,511	47,241 1,656	23,7[illegible]	23,570	47,296		47,193	47,193	47,193	

GRANT 19B.—LAW AND JUSTICE—JAILS—*continued.*

Numbers 1892-93.	Numbers 1893-94.	Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	Estimate of 1893-94. Proposed by Inspector-General of Jails.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		JAILS—*contd.*										
		MENIAL AND OTHER ESTABLISHMENTS—*contd.*										
		WARDER ESTABLISHMENT—*brought forward.*										
		Reformatory Schools.										
30	31	Fixed warders	3,124	3,408	1,509	1,705	3,214		3,528	3,528	3,528	One additional appointment sanctioned in Government Order No. 1919F, dated 7th May 1892, for the Hazaribagh Reformatory School.
		Total Warder Establishment	1,85,092	1,91,550	92,233	1,01,346	1,91,579		1,92,027	1,92,027	1,92,363	
		MENIAL AND OTHER ESTABLISHMENTS.										
		Presidency Jail										
2	3	Servants ...	16	192	.....	.....	.....		276	276	276	One additional servant sanctioned in Government Order No. 3593F, dated 7th September 1892.
		Central Jails.										
13	14	Servants... ...	704	948	408	302	710		1,020	1,020	1,020	One additional servant sanctioned in Government Order No. 1253F, dated 25th March 1892.
		Extra temporary establishment	.....	.....	.....	.....	.....		700	700	700	The Inspector-General explains that the provision is necessary to meet the charges in consequence of the increase in the Jail population.
		Total Central Jails	764	.....	.....	.....	.....		1,720	1,720	1,720	
		District Jails.										
7	8	Servants... ...	.....	360	.....	.....	.....		372	372	372	Two additional servants sanctioned in Government Order No. 2438F, dated 14th July 1892, and 3105F, dated 23rd August 1892, one for the Hazaribagh District Jail and one for the Palamau Intermediate Jail, against a decrease of one at Champaran, the appointment having been abolished.
		Extra and temporary establishment ..	.....	950	.....	.....	.....		2,000	2,000	2,000	The Inspector-General explains that the provision is necessary to meet the charges in consequence of the increase in the Jail population.
		Total District Jails	2,414	1,310	1,690	1,572	3,262		2,372	2,372	2,372	
		Lock-ups.										
5	5	Servants ...	.....	324	.....	.....	.....		324	324	324	
		Extra and temporary establishment ..	.....	2,676	.....	.....	.....		2,600	2,600	2,600	
		Total Lock-ups...	2,338	3,000	1,119	1,183	2,302		2,924	2,924	2,924	
		Reformatory Schools.										
4	5	Cooks and mehters	339	300	142	168	310		408	408	408	The Inspector-General of Jails provides for 2 additional servants, but provision for 1 only has been made in accordance with Government Order No. 1919F, dated 7th March 1892.
		Total Menial and other Establishments ..	5,871	5,810	3,359	3,225	6,584		7,700	7,700	7,700	
		Allowances.										
		House allowance (Central Jails)	578	1,800	—112	70	—42		.....	.....	.....	No provision is made, as the Superintendent of the Dacca Central Jail has been provided with free quarters.
		Travelling allowances.										
		Presidency Jail	1,456	725	782	852	1,634		1,400	1,400	1,400	Based on actuals.
		Central Jails	2,021	2,500	899	722	1,621		2,500	2,000	2,000	
		District ,, ...	3,017	3,000	1,362	2,082	3,444		3,000	3,000	3,000	
		Lock-ups	1,372	1,000	643	757	1,400		1,600	1,400	1,400	
		Reformatory Schools	16	33	16	23	39		30	47	47	
		Total Allowances ...	8,460	9,658	3,580	4,516	8,096		8,530	7,847	7,847	

GRANT 19B.—LAW AND JUSTICE—JAILS—*continued.*

HEADS AND ITEMS.	Actuals, 1891-92.	Budget estimate, 1892-93.	ACUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	ESTIMATE OF 1892-93. Proposed by Inspector-General of Jails.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	
EXPENDITURE—*continued.*										
SUPPLIES AND SERVICES.										
Presidency Jail.										
Rations (prisoners) ...	35,086	38,000	28,256	7,454	35,710		38,000	36,000	38,000	Based on actuals.
Clothing and bedding (prisoners)	907	3,000	791	.....	791		3,000	1,000	1,000	
Petty construction and repairs	4,001	4,000	2,667	1,528	4,195		4,000	4,500	4,500	
Moving prisoners	287	800	111	408	519		800	500	500	
Ordnance store	207	100	207	.....	207		200	200	200	
Miscellaneous	7,395	6,000	4,380	2,066	6,446		7,000	7,000	7,000	
Total Presidency Jail ..	48,483	51,900	36,412	11,456	47,868		53,000	49,200	51,200	
Central Jails.										
Rations (7,450 prisoners) .	2,02,223	1,85,000	1,25,350	59,086	1,84,436		2,00,000	2,00,000	2,00,000	Based on actuals.
Clothing and bedding (7,450 prisoners)	24,482	17,000	24,378	6,439	30,817		25,500	26,000	26,000	
Petty construction and repairs	11,330	7,000	7,354	624	7,978		10,000	10,000	10,000	
Moving prisoners	4,942	9,000	1,913	4,056	5,969		9,000	6,000	6,000	
Cost of Europe stores	.....	.....	15,341	.....	—15,341		.....	.....	..	
Ordnance stores...	6,980	1,000	6,980	—301	6,679		7,000	7,000	1,000	
Miscellaneous	58,743	40,000	49,347	12,907	62,344		58,000	58,000	58,000	
Total Central Jails ...	3,08,720	2,59,000	1,99,981	82,901	2,82,882		3,09,500	3,07,000	3,01,000	
District Jails.										
Rations (8,835 prisoners) ...	1,88,854	1,75,000	1,40,977	59,544	2,00,521		1,88,000	1,95,000	1,95,000	Based on actuals.
Clothing and bedding (8,835 prisoners)	28,416	20,000	27,591	5,176	32,767		28,000	28,000	[illegible]	
Petty construction and repairs	15,230	11,000	9,505	6,752	16,257		15,000	15,000	15,000	
Moving prisoners	10,209	9,000	7,040	6,305	13,345		10,000	10,000	10,000	
Cost of land	1,158	2,500	—64	4,858	4,794		7,000	6,000	6,000	
Ordnance stores	2,324	1,500	2,324	—518	1,806		2,500	2,500	2,000	
Miscellaneous	80,689	55,000	61,653	25,175	86,828		75,000	80,500	80,300	
Total District Jails ...	3,26,880	2,74,000	2,49,006	1,07,292	3,56,298		3,25,500	3,37,000	[illegible]	
Lock-ups.										
Rations (915 prisoners) ..	25,355	25,000	13,058	13,160	26,218		26,000	26,000	26,000	Based on actuals.
Clothing and bedding (915 prisoners)	2,804	1,000	2,279	180	2,459		2,000	2,000	2,000	
Petty construction and repairs	5,109	5,000	1,969	2,118	4,087		5,100	5,000	5,000	
Moving prisoners	4,728	6,000	1,899	3,412	5,311		6,000	5,000	5,000	
Diet to prisoners in the Calcutta lock-up	.....	1,000	.....	.....	.....		1,800	1,000	1,000	
Miscellaneous	11,722	12,000	7,861	3,687	11,548		12,500	12,000	12,000	
Total Lock-ups ...	49,218	50,000	27,066	22,557	49,623		53,400	51,000	51,000	
Reformatory Schools.										
Rations	11,519	12,000	4,589	7,532	12,121		13,800	12,000	12,000	Based on actuals.
Clothing and bedding	356	1,400	185	45	230		2,050	1,000	1,000	
Petty construction and repairs	602	2,200	398	138	536		1,200	500	500	
Prisoner transfer charges ...	237	.....	83	97	180		.....	200	[illegible]	
Miscellaneous	2,849	4,000	1,109	795	1,904		4,500	3,300	3,300	
Total Reformatory Schools ...	15,563	19,600	6,364	8,607	14,971		21,550	17,000	17,000	
Total Supplies and Services	7,48,894	6,54,500	5,16,820	2,32,813	7,51,642		7,62,950	7,61,200	7,56,700	

GRANT 19B.—LAW AND JUSTICE—JAILS—*continued.*

Numbers 1892-93.	Numbers 1893-94.	Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	Estimate of 1893-94. Proposed by Inspector-General of Jails	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	
		HOSPITAL CHARGES.										
		Presidency Jail.										
1	1	Hospital Assistant	1,043	840	563	612	1,175		840	840	840	Based on actuals.
		Rewards to Hospital Assistant	.....	240	.....	.....	.....		240	240	240	
		Medical stores	1,023	900	1,020	118	1,138		1,000	1,000	1,000	
1	1	Compounder	180	240	100	116	216		240	240	240	
		Hospital expenses	2,591	6,000	1,647	1,225	2,872		3,000	2,600	3,000	
		Total Presidency Jails	4,837	8,220	3,330	2,071	5,401		5,320	4,920	5,320	
		Central Jails.										
7	7	Hospital Assistants	2,948	2,916	1,519	1,765	3,284		3,396	3,396	3,396	Increase due to the transfer of higher paid officers.
		Rewards to Hospital Assistants	1,540	1,500	1,540	18	1,558		1,500	1,500	1,500	
6	6	Compounders	1,171	960	598	710	1,308		960	960	960	Reduced with reference to actuals.
		Medical stores ..	783	1,500	735	—131	604		1,500	1,000	1,000	
		Hospital expenses . .	21,599	19,500	12,989	6,256	19,245		21,000	21,000	21,000	
		Total Central Jails	28,041	26,376	17,381	8,618	25,990		28,356	27,856	27,856	
		District Jails.										
39	39	Hospital Assistants .	12,344	12,000	6,563	7,702	14,265		13,080	13,080	13,080	Increase due to transfer of higher paid officers.
		Rewards to Hospital Assistants	2,773	3,200	2,773	103	2,876		3,260	3,000	3,260	
		Medical stores	3,937	1,500	2,218	58	2,276		4,000	4,000	4,000	Based on actuals.
		Hospital expenses	17,031	15,000	9,150	6,820	15,970		17,000	17,000	17,000	
		Total District Jails	36,085	31,760	20,704	14,683	35,387		37,340	37,080	37,340	
		Lock-ups.										
65	65	Hospital Assistants ...	14,231	14,100	6,829	7,032	13,861		14,100	14,100	14,100	Ditto.
		Medical stores	4	300	4	.....	4		300	100	100	
		Hospital expenses	897	600	333	178	511		800	800	800	
		Total Lock-ups	15,132	15,000	7,166	7,210	14,376		15,200	15,000	15,000	
		Reformatory Schools.										
2	2	Hospital Assistants	540	420	259	328	587		420	420	420	Ditto.
		Medical stores...	45	.....	45	.....	45		...			
		Hospital expenses ...	308	450	120	135	255		460	340	350	
		Total Reformatory Schools	893	870	424	463	887		880	770	770	
		Total Hospital Charges ...	84,988	82,226	49,005	33,045	82,050		87,096	85,626	86,296	
		CONTINGENT CHARGES.										
		Postage Charges.										
		Presidency Jail	124	100	55	60	115		100	120	120	Ditto.
		Central Jails	1,107	1,100	593	555	1,148		1,100	1,100	1,100	
		District ,, ...	2,091	1,800	1,061	1,057	2,118		2,000	2,000	2,000	
		Lock-ups	734	700	355	395	750		700	700	700	
		Reformatory Schools .	61	50	25	20	45		50	50	50	
		Total Postage Charges ...	4,117	3,750	2,089	2,087	4,176		3,950	3,970	3,970	
		Telegram Charges.										
		Presidency Jail	31	25	21	7	28		30	30	30	Ditto.
		Central Jails	299	270	137	102	239		300	300	300	
		District ,, ...	352	200	124	200	324		350	350	350	
		Lock ups	28	25	14	18	32		30	30	30	
		Reformatory Schools	4	...	1	.....	1					
		Total Telegram Charges	714	520	299	327	626		710	710	710	

GRANT 19B.—LAW AND JUSTICE—JAILS—*continued.*

HEADS AND ITEMS.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	Estimate of 1893-94. Proposed by Inspector-General of Jails.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
EXPENDITURE—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CONTINGENT CHARGES—*continued.*										
Rents, Rates, and Taxes.										
Presidency Jail	3,010	4,500	2,008	2,005	4,013		4,500	4,000	4,000	Based on actuals.
Central Jails	9,957	10,000	4,897	5,454	10,351		13,275	10,000	12,000	
District „	11,021	10,500	5,617	5,875	11,492		10,825	11,000	11,000	
Lock-ups	1,534	1,800	805	903	1,708		1,850	1,700	1,250	
Reformatory Schools	574	900	287	912	1,199		229	900	900	
Total Rents, Rates, and Taxes	26,138	27,700	13,674	15,149	28,823		30,679	27,600	29,750	
Total Contingent Charges	30,916	31,970	16,062	17,563	33,625		35,339	32,280	34,450	
Total Superintendence ..	50,020	52,682	25,686	27,640	53,325		52,836	52,730	52,[illegible]	
„ Presidency Jail .	93,400	1,01,254	50,046	34,848	94,894		1,01,106	96,426	98,826	
„ Central Jails ...	3,01,959	4,55,519	3,02,753	1,71,227	4,73,980		5,09,469	5,02,634	4,93,894	
„ District „ ...	5,88,960	5,05,954	3,29,331	2,31,823	5,06,156		5,70,447	5,81,862	5,81,954	
„ Lock-ups .	1,18,280	1,19,728	61,134	56,753	1,17,887		1,23,257	1,20,307	1,20,457	
„ Reformatory School	33,279	38,109	15,262	18,900	34,162		39,947	35,975	35,975	
Undistributed Warder Establishment	...	1,656	.....	.....	.....		.....	.....	13,83,9[illegible]	
Add for rounding	...	..	...	...	.....		.....	...	54	
Total Jails ...	13,56,528	12,75,000	8,34,154	5,46,260	13,80,414		13,97,062	13,90,000	13,84,000	
JAIL MANUFACTURES.										
Salaries.										
Superintendent of the Jail Manufactures (850)	10,706	10,200	4,106	5,450	9,556		10,200	10,200	10,200	
Clerical, Mechanical, &c., Establishment.										
Manager of Jail Depôt at Calcutta (900) ...	2,400	2,400	1,200	1,400	2,600		2,400	2,400	2,400	
Pay of artisans, &c.—Presidency Jail . .										
Pay of artisans, &c.—Central Jails	27,928	26,954	13,786	14,670	28,456		27,695	27,695	28,055	Increase due to annual increment of pay.
Pay of artisans, &c.—District Jails	.....	1,840	....	... ..	.....		1,606	1,606	1,606	
Trade Instructors of the Reformatory Schools	1,348	1,656	741	720	1,461		1,860	1,860	1,860	
Printer	... .	360	. ...	.....	.....		360	360	360	Increase of pay from Rs. 12[illegible] to Rs. 30 to the Polisher of the Alipore Reformatory School sanctioned in Government Order No. 2163F., dated 20th June 1892.
Total Clerical, &c., Establishment	31,678	33,204	15,727	16,790	32,517		33,921	33,921	34,281	
Warder Establishment.										
NUMBERS 1892-93. 1893-94.										
1 1 Second class Head Warder of the Reformatory Schools	311	180	235	274	509		180	180	180	
3 3 Extra Warders		300					300	300	300	
	.	480	.....	.....	...		480	480	480	
Menial and other Establishment.										
4 4 Servants of the Jail Depôt at Calcutta ..	403	396	198	231	429		396	396	396	
Allowances.										
Travelling expenses of the Superintendent, Jail Manufactures at Calcutta	1,823	1,720	1,012	527	1,539		1,800	1,800	1,800	
Supplies and Services.										
Purchase of Raw Materials—										
Presidency Jail										
Central Jails										
District „	5,65,556	7,33,000	2,00,186	3,60,040	5,60,226		7,73,000	6,50,000	7,00,000	The expenditure in the past 5 years was as follows — Rs. 1887-88 ... 4,46; 1888-89 .. 5,79; 1889-90 ... 5,07; 1890-91 ... 7,27; 1891-92 . 5,66. Making an average of 5,65, and with reference to the actuals for the 12 months ended September 1892 an estimate of 6,50, for 1893-94 would seem sufficient.
Lock-ups										
Reformatory Schools ..										
Total Purchase of Raw Materials	5,65,556	7,33,000	2,00,186	3,60,040	5,60,226		7,37,000	6,50,000	7,00,000	
Cost of Machinery, and Tools and Plant—										
Central Jails	.....	.....	.....	.....	... .		.....	.....	30,000	
District „	. ...	.....	. ...	.....	...		.....	.....		
Total Cost of Machinery, &c.	26,800	30,000	21,410	—216	21,194		30,000	30,000	30,000	

GRANT 19B.—LAW AND JUSTICE—JAILS—*concluded.*

HEADS AND ITEMS.	Actuals, 1891-92.	Budget estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	ESTIMATE OF 1893-94. Proposed by Inspector-General of Jails.	Revised by Accountant-General.	Proposed by Government.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
EXPENDITURE—*concld.*										
JAIL MANUFACTURES—*concld.*										
SUPPLIES AND SERVICES—*concld.*										
Petty Construction and Repairs.										
Presidency Jail										
Central Jails										
District ,, ...										
Lock-ups									4,000	
Reformatory Schools										
Total Petty Construction and Repairs	960	4,000	345	235	580		4,000	1,000	4,000	Reduced with reference to actuals.
Freight charges	2,832	8,000	—3,278	6,154	—324		8,000	10,000	10,000	Increased with reference to actuals.
Total Supplies and Services ...	6,03,148	7,75,000	2,14,963	3,66,213	5,81,176		8,15,000	6,91,000	7,44,000	
CONTINGENT CHARGES.										
Miscellaneous.										
Presidency Jail										
Central Jails										
District ,, ...	.....	2,500	....	1,519	.....		2,500	3,000	3,000	
Lock-ups										
Reformatory Schools										
Jail Depôt at Calcutta ...	.....	1,500	.....	759	.....		1,500	1,203	1,203	
Total Contingent Charges ...	16,603	4,000	8,800	2,278	11,078		4,000	4,203	4,203	Actuals for 1891-92 include charges for moving prisoners which are now being adjusted under "Jails."
Deduct for rounding ...	.....	.....	.....	...	.....		.....	.....	7,95,360 360	
Total Jail Manufactures ..	6,04,767	8,25,000	2,45,041	3,91,763	6,36,804		8,67,797	7,43,000	8,00,000	

C. E. G.—Reg. No 6795C—184—26-1-93.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 12TH JANUARY 1893.

RESOLUTION—No. 236F.

READ—

Memorandum from the Accountant-General, Bengal, No. 0458Bt., dated the 28th November 1892, submitting the estimates of the Jail Department for the year 1893-94.

THE total receipts for 1893-94 are estimated by the Inspector-General at Rs. 9,72,000; while the Accountant-General has placed them at Rs. 9,09,000, reducing the estimate under the head "Jail Manufactures" by Rs. 63,000. The Lieutenant-Governor considers that the probable receipts under this head have been under-estimated by the Accountant-General, and thinks they may safely be placed at Rs. 9,50,000. The total estimate of receipts will then stand at Rs. 9,59,000.

EXPENDITURE.

2. The revised estimate of total expenditure of the Jail Department for the current year has been placed by the Accountant-General at Rs 20,50,000 against Rs. 21,00,000, the sanctioned grant for the year. In the General Financial Resolution, dated 27th December 1892, the grant for the current year is placed at Rs. 20,86,000, and that amount will be adopted as the revised estimate for the year.

3. The Accountant-General has estimated the total expenditure for 1893-94 at Rs. 21,32,000 against Rs. 21,00,000, the sanctioned grant for the current year, and Rs. 20,21,338, the actuals of 1891-92. His estimate is accepted, subject to the following modifications:—

4. *Salaries.*—Under Central Jails a provision of Rs. 4,800 has been made for the salary of the Assistant Superintendent. Owing to Mr. Payne's transfer to the Central Provinces, Mr. Emerson, who held the post of Assistant Superintendent, has been promoted to a Superintendentship, and the post of Assistant Superintendent has not been filled up. The provision of Rs. 4,800 will therefore be struck out.

5. *Warder Establishment.*—The estimate under District Jails provides for an expenditure of Rs. 17,868 during the ensuing year under the head "Reserve Warders." The estimate does not include provision for the salaries of four additional warders on Rs. 7 each per mensem, temporarily sanctioned in Government order No. 745P., dated the 26th February 1892, for the Purnea Intermediate Jail. These should be included and the estimate raised to Rs. (17,868+336=18,204). Under Reformatory Schools provision has been made for the pay of a Drill Instructor on Rs. 10 per mensem, sanctioned in Government order No. 1639P., dated 3rd May 1892, for the Hazaribagh Reformatory School. This should have been included under "Clerical, Educational, and Mechanical Establishment."

7. *Supplies and services.*—The estimate of the Inspector-General of Jails under the head "Rations" for the Presidency Jail has been reduced by the Accountant-General from Rs. 38,000 to Rs. 36,000 with reference to actuals of the past year. As the population of the jail shows no sign of decreasing, and as there is no reason to apprehend a fall in the price of food-grains, the Lieutenant-Governor does not think it safe to reduce the Inspector-General's estimate, which is accepted.

The Accountant-General has reproduced the Inspector-General's estimates of Rs. 7,000 and 2,500 under the head of "Ordnance Stores" for Central and District Jails. These figures are based on actuals, which include the cost of smooth-bore Sniders which were substituted for muzzle-loaders, in accordance

with the recommendation of the Jail Committee. As there is no likelihood of the recurrence of this expenditure, the estimates will be reduced to Rs. 1,000 and Rs. 2,000 respectively.

8. *Hospital charges.*—Under Presidency Jail, the Accountant-General's estimate amounts to Rs. 4,920 against Rs. 5,320 provided by the Inspector-General of Jails. Judging by the actuals of 12 months ending 30th September 1892, which amounted to Rs. 5,401, the Lieutenant-Governor would allow the Inspector-General's estimate to stand. The Accountant-General has reduced the departmental estimate of rewards to Civil Hospital Assistants attached to the District Jails from Rs. 3,260 to Rs. 3,000, apparently overlooking the Financial Department Resolution of 19th January 1891, under which the grant for rewards to Civil Hospital Assistants attached to Central jails is fixed at Rs. 3,260. The Lieutenant-Governor therefore accepts the Inspector-General's estimate, which is correct.

9. *Contingencies.*—Under Superintendence a sum of Rs. 1,400 was provided by the Inspector-General of Jails for "Office expenses and miscellaneous," which the Accountant-General has reduced to Rs. 1,300. The Inspector-General's estimate is warranted by the actuals of the 12 months ending 30th September 1892, and is allowed to stand.

The Accountant-General has also reduced the local estimates under the head of "Rents, Rates, and Taxes" for Central Jails and Lock-ups from Rs. 13,275 and Rs. 1,850 to Rs. 10,000 and Rs. 1,700 respectively. The Accountant-General's estimate for Central Jails will be raised to Rs. 12,000, while the Inspector-General's estimate for Lock-ups is accepted.

10. *Jail manufactures.*—Under "Clerical, Mechanical, &c., establishment" a sum of Rs. 27,695 has been provided by the Accountant-General for the pay of artizans, &c., of the Presidency, Central, and District Jails. This should be raised by Rs. 360 to meet the increase of salary of the Factory Assistant, Bhagulpur Central Jail, from Rs. 220 to Rs. 250 a month, now under sanction. Under Supplies and services, the Inspector-General of Jails has made a provision of Rs. 7,73,000 for the purchase of raw materials against Rs. 7,33,000 the sanctioned grant for the current year, and Rs. 5,65,556 the actuals of 1891-92. The Accountant-General has reduced the estimate to Rs. 6,50,000 with reference to the actuals of past years. As the Accountant-General's estimate of receipts under the head "Jail Manufactures" has been raised, the Lieutenant-Governor considers it inadvisable to reduce the estimate to a lower figure than Rs. 7,00,000.

The Accountant-General has also reduced the Inspector-General's estimate of Rs. 4,000 for "Petty Construction and Repairs" to Rs. 1,000. The Inspector-General's estimate is understood to be based on local requirements, and is accordingly accepted.

The total grant for "Jail Manufactures" will then stand at Rs, 7,95,360 or Rs. 7,95,000 in round numbers.

11. In accordance with the foregoing remarks, the grants for 1893-94 will stand as follows:—

Jails.	Accountant-General's estimate. Rs.	Sanctioned grant. Rs.
Superintendence	52,736	52,836
Presidency Jail	96,426	98,826
Central Jails	5,02,694	4,93,894
District "	5,81,862	5,81,958
Lock-ups	1,20,307	1,20,457
Reformatory Schools	35,975	35,975
		13,83,946
Add for rounding	.....	54
Total ...	13,90,000	13,84,000
Jail manufactures	7,42,000	7,95,000
GRAND TOTAL ...	21,32,000	21,79,000

ORDER.—Ordered that a copy of this Resolution, with a copy of the estimate, be forwarded to the Inspector-General of Jails, Accountant-General, Bengal, and to the Political (Jails) Department, for information.

By order of the Lieutenant-Governor of Bengal,

H. H. RISLEY,

Secretary to the Govt. of Bengal.

Nos. 237-39F.

COPY forwarded to the

By order of the Lieutenant-Governor of Bengal,

H. J. McINTOSH,

Under-Secy. to the Govt. of Bengal.

CALCUTTA,

The 12th January 1893.

C. E. G. & E. D'S.—Reg. No. 6507C—182—13 1-93.

POLICE BUDGET ESTIMATE FOR 1893-94.

No. 0487Bt., dated Fort William, the 22nd December 1892.

Memo. by—O. T. Barrow, Esq., Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Financial Department.

XVII.—Police.

Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892.			Increase.	Decrease.	Revised estimate, 1892-93.	Estimate of 1893-94.		Passed by Government.	Explanatory Remarks
			Last six months of 1891-92.	First six months of 1892-93	Total.				Proposed by Local Officers.	Revised by Accountant-General.		
ABSTRACT OF RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	
Provincial.												
Police supplied to railways	.....	.....	.....	.....	.....	.....	.....		.....			
Police supplied to Municipal, Cantonment and Town Funds	6,535	10,000	2,590	1,408	3,998	.....	4,000		10,000	6,000	6,000	Reduced on actuals.
Police supplied to Public Departments, private companies and persons	16,744	20,000	8,500	11,387	19,887	.....	....		20,000	20,000	20,000	
Presidency Police	1,31,190	1,30,000	67,533	55,918	1,23,451	.....	7,000		1,18,300	1,23,000	1,23,000	The estimate is reduced as under section 60 of Act II (B.C.) of 1891, the fees and fines derived under the Act to be made over to the municipality.
Recoveries on account of Village Police	1,97,026	1,94,000	1,06,008	1,01,106	2,07,114	.....	1,92,000		2,000	2,000	2,000	The estimate excludes receipts on account of village police in the Chota Nagpur Division, which are to be transferred from Provincial to Local.
Cash receipts under Arms Act			...			.. ...	.....			.....	..	
Fees, fines and forfeitures	30,345	30,000	17,367	13,417	30,784	4,000	.....		30,000	34,000	34,000	*Vide* details. The estimate provides for receipts from fines and penalties to be realized under Act I of 1892 (B.C.).
Superannuation receipts ..	8,060	.....	3,947	(a) 4,267	8,214	... ..	.....		.....	.....		(a) Of this sum Rs. 2,566 represents recoveries from the Chittagong Frontier Police for provisions supplied, which has been written back in the accounts for October 1892, the remaining sum of Rs. 1,701 represents cash realization from Railway Police which will also be written back.
Miscellaneous	58,740	76,000	42,294	29,209	71,503	.....	15,000		70,000	61,000	61,000	The decrease is chiefly under clothing receipts consequent on the sanction of free kit to recruit on entry into the service, and to the increase in the clothing allowance.
Total Provincial .	4,46,640	4,60,000	2,46,339	2,16,412	4,64,751	4,000	2,18,000	2,66,000	2,54,300	2,46,000	2,46,000	

XVII.—Police—(*Details*).

Heads and Items	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892.			Revised estimate, 1892-93	Estimate of 1893-94.		Passed by Government	Explanatory Remarks.
			Last six months of 1891-92.	First six months of 1892-93	Total.		Proposed by Local Officers.	Revised by Accountant General		
Receipts.	Rs.	Rs.	Rs.	Rs	Rs	Rs.	Rs.	Rs	Rs	
Provincial.										
Police supplied to Municipal, Cantonment and Town Funds	6,535	10,000	2,590	1,408	3,998		10,000	6,000	6,000	Estimate reduced on actuals
Police supplied to Public Departments, private companies and persons	16,744	20,000	8,300	11,387	19,687		20,000	20,000	20,000	
Presidency Police.										
Cash receipts under Arms Act	95						100	100	100	
Clothing receipts	969						1,000	1,000	1,000	
Fees, fines, and forfeitures	32,200						40,000	40,000	40,000	
Police supplied to private persons	34,076						35,500	35,500	35,500	
Cattle-pound receipts	7,986						8,000	8,000	8,000	
Fines for prevention of cruelty to animals	10,530									Under section 60 of Act II (B.C.) of 1891, fees and fines levied under the Act are now a municipal asset
Miscellaneous	8,700						7,400	8,400	8,400	
Fees for examination of steam-boilers	35,579						27,000	30,000	30,000	
Total Presidency Police	1,31,190	1,30,000	67,837	55,618	1,23,451		1,18,300	1,23,000	1,23,000	
Recoveries on account of Village Police	1,07,026	1,94,000	1,06,008	1,01,106	2,07,114		2,000	2,000	2,000	
Cash receipts under Arms Act										
Fees, fines and forfeitures.										
Sale proceeds of unclaimed stray cattle	5,289	5,300		1,161			5,300	5,000	5,000	
Receipts from pounds farmed out	14,085	14,100		6,590			14,100	14,000	14,000	
Fees on stray cattle	9,561	8,200		8,298			8,200	9,000	[illegible]	
Fines under section 14 of the Bengal Chaukidari Act I of 1892								4,000		This is a provisional estimate of new receipts on account of chaukidari reward provided for under Provincial, as approved by Government in letter No. 4612, dated 1st December 1892.
Other miscellaneous fees and fines	1,410	2,400		458			2,400	2,000	[illegible]	
Total Fees, Fines, and Forfeitures	30,345	30,000	17,367	13,417	30,784		30,000	34,000	[illegible]	
Superannuation Receipts.										
District executive force										
Railway Police										
Chittagong Frontier Police										
Pension contribution recovered from private individuals										
Total Superannuation Receipts	8,000		3,947	4,267	8,214					
Miscellaneous.										
Recoveries on account of police clothing from District Executive Force	30,503	25,000		4,285			25,000	15,000	15,000	Based on actuals.
Clothing Receipts										
Cash recoveries on account of previous year, Chin-Lushai Expedition	13,188	36,000		17,561			36,000	36,000	36,000	
				2,475						
Miscellaneous	5,959	15,000		4,998			15,000	10,000	10,000	
Total Miscellaneous	58,740	76,000	42,294	29,209	71,503		76,000	61,000	61,000	
Total Receipts, Provincial	4,48,640	4,60,000	2,48,339	2,16,412	4,64,751		2,56,300	2,46,000	2,46,000	

GRANT 20—POLICE.

HEAD AND ITEMS.	Actuals, 1891-92.	Budget estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1892			Increase.	Decrease.	Revised estimate, 1892-93.	ESTIMATE OF 1893-94.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1891-92.	First six months of 1892-93.	Total.				Proposed by Local Officers.	Revised by Accountant-General.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
ABSTRACT OF EXPENDITURE												
Imperial.												
Railway Police	44,310	....	19,368	..	19,368	.....	... ..	.....	.....	.		Under the new Provincial contract the charges under this head have been made Provincial. The actuals of 1891-92 include arrear charges on account of watch and ward.
Provincial.												
Presidency Police .	7,29,108	7,48,000	3,64,692	3,89,709	7,54,401	8,000	.....	...	7,56,557	7,56,000	7,57,000	*Vide* details. The actuals of 1891-92 do not include charges for Police supplied to private individuals which were wrongly adjusted under the head Refunds.
Superintendence	1,23,386	1,25,000	64,446	67,661	1,32,107	5,000	... .	.....	1,30,318	1,30,000	1,30,000	Increase partly due to the appointment of a higher paid officer as Personal Assistant to Inspector-General and partly to increased contingent charges which are met by a reduction in the contract grant for District Executive Force.—*Vide* details.
District Executive Force	39,57,181	41,33,000	20,81,014	20,41,540	41,22,554	.. ...	4,000	. .	40,08,178	41,29,000	41,30,000	
Village Police	2,00,642	2,20,000	1,09,218	1,23,243	2,32,461		2,00,000	.....	20,300	20,000	20,000	The reduction is owing to the proposed transfer of village police in the Chota Nagpur Division from Provincial to Local
Special Police	7,80,441	4,27,000	5,70,137	2,04,177	8,04,314	71,000	.....	.....	4,28,076	4,08,000	4,08,000	*Vide* remarks against the detailed head.
Railway Police	68,544	1,04,000	37,708	57,234	94,937	..	.....	....	1,04,571	1,04,000	1,09,000	The actuals of 1891-92 do not include the charges of the East Indian Railway Police.
Cattle-pounds	6,782	5,000	3,966	(A)3,201	7,167	.....	.....	.....	5,109	5,000	5,000	(A) Actuals include charges for Presidency cattle pounds, which have been written back in the current year under Presidency Police.
Steam-Boiler Inspection Establishment	21,483	21,000	10,770	12,106	22,876	.....	.....	.....	21,502	21,000	21,000	
Refunds	(B)56,711	7,000	25,956	4,500	30,456	3,000	.....	.....	.....	(C)10,000	(C)10,000	(B) The actuals include charges for Police supplied to private individuals in the Presidency, which are now being properly adjusted under Presidency Police. (C) Include provision of Rs. 2,000 for Chaukidari reward.
Total Provincial ...	59,53,278	57,90,000	32,67,902	29,93,371	62,61,273	.....	... .	...	... .	. ...	...	
GRAND TOTAL ...	59,97,588	57,90,000	32,87,270	29,93,371	62,80,641	87,000	2,04,000	56,89,000	55,34,591	56,73,000	56,80,000	

GRANT 20—POLICE—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	Estimate of 1893-94. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		Expenditure.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		RAILWAY POLICE.										
		RAILWAY POLICE—IMPERIAL.										
		East Indian Railway Police.										
		Salaries.										
1	1	Assistant Inspector-General ( ) ...	.....	9,600	.....	.....	.....		12,000	12,000		
		Police Force.										
5	5	Inspectors	.....	15,600	.....	.....	.....		15,600	15,600		
9	9	Sub-Inspectors ...	.....									
6	6	European Sergeants	.....	5,760	.....	.....	.....		5,760	5,760		
44	45	Head-Constables ...	.....	26,952	.....	.....	.....		27,384	27,384		Increase for Naihati State Railway transferred to the management of East Indian Railway.
183	187	Constables	.....									
279	279	Watch and ward ...	.....	21,444	.....	.....	.....		21,444	21,444		
		Total Police Force ...	.....	69,756	.....	.....	.....		70,188	70,188		
		Establishment.										
		Clerks	.....	.....	.....	.....	.....		.....	.....		
		Servants	.....	.....	.....	.....	.....		.....	.....		
		Total Establishment ...	.....	3,756	.....	.....	.....		3,756	3,756		
		Allowances.										
		Travelling allowance	.....	.....	.....	.....	.....		.....	.....		
		Batta allowance	.....	.....	.....	.....	.....		.....	.....		
		Total Allowances ...	.....	2,400	.....	.....	.....		2,400	2,400		
		Supplies and Services.										
		Clothing (men)	.....	.....	.....	.....	.....		.....	.....		
		Contingencies.										
		Rent, rates, and taxes	.....	8,886	.....	.....	.....		8,886	8,886		
		Office expenses and miscellaneous		6,684	.....	.....	.....		6,653	6,653		
		Total Contingencies ...	.....	15,570	.....	.....	.....		15,539	15,539		
		Pay of chaukidars for watch and ward	.....	.....	.....	.....	.....		.....	.....		
		Total ...	.....	1,01,082	.....	.....	.....		1,03,883	1,03,883		
		Deduct—										
		7/12ths payable by the East Indian Railway	.....	70,757	.....	.....	.....		72,718	72,718		
		5/12ths payable by Government ...	.....	30,325	.....	.....	.....		31,165	31,165		The actuals of 1891-92 include arrear charges on account of watch and ward.
		Total East Indian Railway Police	42,040	30,325	16,073	22,153	40,226		31,165	31,165		
		Central Bengal Railway—Government contribution ...	2,270	2,036	1,295	1,264	2,559		2,036	2,036		
				32,361					33,201	33,201		
		Deduct for rounding ...	.....	361	.....	.....	.....		201	201		
		Total Railway Police—Imperial ...	44,310	33,000	19,368	23,417	42,785		33,000	33,000		
		PROVINCIAL.										
		RAILWAY POLICE—PROVINCIAL.										
		Eastern System.										
		Eastern Bengal, Calcutta and South-Eastern and Central Bengal Railways:—										
		Salaries.										
		33 per cent. of pay of Assistant Inspector-General and office establishment	5,053	5,851	3,193	2,293	5,486		5,851	5,851		

GRANT 20—POLICE—*continued.*

Numbers 1892-93.	Numbers 1893-94.	Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	Estimate of 1893-94. Proposed by Local Officers.	Revised by Accountant-General.	Passed by overnment	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
		Expenditure—continued.										
		PROVINCIAL—*continued.*										
		RAILWAY POLICE—PROVINCIAL—*continued.*										
		Eastern System—continued.										
		Eastern Bengal, Calcutta and South-Eastern and Central Bengal Railways—*continued.*										
		Police Force.										
3	3	Inspectors	7,089	5,400	3,308	2,750	6,058		5,400	5,400		
8	8	Sub-Inspectors ...	4,469	5,880	2,057	2,302	4,359		5,880	5,880		
27	27	Head Constables ...	4,571	6,180	2,288	2,573	4,861		6,180	6,180		
128	128	Constables	10,188	12,396	5,265	5,713	10,978		12,396	12,396		
1	1	European constable...	1,200	1,200	600	700	1,300		1,200	1,200		
		Total Police Force ...	27,487	31,056	13,518	14,038	27,556		31,056	31,056		
		Allowances.										
		Good conduct allowances	58	57	14	31	45		132	132		
		Travelling allowances	468	400	243	154	397		325	325		
		Total Allowances ...	526	457	257	185	442		457	457		
		Supplies and Services.										
		Clothing and great-coats (man)...	2,797	1,510	1,786	1,439	3,225		1,510	1,510		
		Rewards to informers	.....	.....	.....	10	10		.....	.....		
		Total Supplies and Services ...	2,797	1,510	1,786	1,449	3,235		1,510	1,510		
		Contingencies.										
		Miscellaneous	758	1,162	422	320	742		1,162	1,162		
		Total ...	36,621	40,036	19,176	18,285	37,461		40,036	40,036		
		Deduct—Charges on account of Central Bengal Railway, Imperial	.....	2,036	.....	.....	.....		2,036	2,036		
		Total Eastern System ...	36,621	38,000	19,176	18,285	37,461		38,000	38,000		
		NORTHERN BENGAL STATE RAILWAY POLICE.										
		Salaries.										
		30 per cent. of pay of Assistant Inspector-General and office establishment	6,745	7,136	4,295	3,084	7,379		7,136	7,136		
		Police Force.										
1	1	Inspector	53	4,080	1,188	1,057	2,245		4,080	4,080		
3	3	Sub-Inspectors ...	2,080									
9	9	Head Constables ...	1,939	5,568	963	1,129	2,092		5,568	5,568		
38	38	Constables	3,519		1,771	2,064	3,835					
		Total ...	7,591	10,248	.....	.....	.....		10,248	10,248		
		Deduct—Probable savings	.....	2,161	.....	.....	.....		2,161	2,161		
		Total Police Force ...	7,591	8,087	3,922	4,250	8,172		8,087	8,087		
		Allowances.										
		Good conduct allowances	.....	48	—1	7	6		48	48		
		Travelling allowances	269	300	152	119	271		300	300		
		Total Allowances ...	269	348	151	126	277		348	348		

GRANT 20—POLICE—*continued.*

Numbers 1892-93.	Numbers 1893-94.	Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892: Last six months of 1891-92	Actuals of 12 months ending 30th September 1892: First six months of 1892-93	Actuals of 12 months ending 30th September 1892: Total.	Revised estimate, 1892-93.	Estimate of 1893-94: Proposed by Local Officers.	Estimate of 1893-94: Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		Expenditure—continued.	Rs	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		RAILWAY POLICE—*continued*										
		NORTHERN BENGAL STATE RAILWAY POLICE—*continued.*										
		Supplies and Services.										
		Clothing and great-coats (men)		450	..	.	.. ...		450	450		
		Contingencies.										
		Office expenses and Miscellaneous	403	573	325	100	425		573	573		
		Total Northern Bengal Railway Police	14,998	16,600	8,693	7,560	16,253		16,600	16,600		
		NALHATI STATE RAILWAY POLICE.										
		Police Force.										
1	1	Head-constable ..	304	482	187	20	207					Estimate included under East Indian Railway Police.
2	2	Constables	212		118	16	134					
		Travelling allowances	31	35	20	.	20					
		Total Police Force	547	517	325	36	361					
		Supplies and Services.										
		Clothing (men) ...	35		33		33					
		Contingencies.										
		Office expenses and miscellaneous	58	83	63	..	63			.		
		Total Nalhati State Railway Police .	670	600	421	36	457					
		TIRHUT STATE RAILWAY POLICE.										
		Salaries.										
		Assistant Inspector-General (400) ...							..			
		Police Force.										
1	1	Inspector ...		3,120		.. .	..		3,120	3,120		
1	1	Sub Inspector										
55	55	Head Constables ...	. ...	6,400	. ..	.	..		6,400	6,400		
		Constables ...										
		Total .		9,520			.		9,520	9,520		
		Deduct—Probable savings		1,266	.		.		1,266	3,287		
		Total Police Force		8,254		.			8,254	6,233		
		Establishment.										
		Clerks .		1,224			. ...		1,224	1,224		
		Servants ...										
		Total		1,224	..		...		1,224	1,224		
				9,478	.				9,478	7,457		
		Allowances.										
		Good conduct allowances		48	...	...	. ..		48	48		
		Travelling allowances ..		700		.			700	700		
		Total Allowances .		748	..	.. ..	. ...		748	748		
		Supplies and Services.										
		Clothing and great-coats (men) ...	.	572	. ..	... ..	.....		572	572		

GRANT 20—POLICE—*continued.*

Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892: Last six months of 1891-92.	First six months of 1892-93	Total.	Revised estimate, 1892-93.	Estimate of 1893-94: Proposed by Local Officers.	Revised by Accountant General.	Passed by Government	Explanatory Remarks.
Expenditure—continued.	Rs	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	R.	
RAILWAY POLICE—*continued.*										
TIRHUT STATE RAILWAY POLICE—*continued.*										
Contingencies.										
Office expenses and miscellaneous	... ..	1,222	.....	.....	.....		1,222	1,222		
Total Tirhoot State Railway Police	.. .	12,020	.				12,020	9,999		
Deduct $\frac{1}{10}$ths to be debited to Railway working expenses not payable by Government .	254	8,420	254	. ....	254		8,420	6,999		
		3,600					3,600	3,000		
DACCA AND MYMENSINGH STATE RAILWAY POLICE.										
NUMBERS 1892-93, 1893-94.										
Salaries.										
11 per cent. of pay of Assistant Inspector-General and office establishment	1,902	1,284	1,212	870	2,082		1,284	1,284		
Police Force.										
1 / 1 Inspector ..	3		3	.	.		.....	... ..		
2 / 2 Sub-Inspector	879	960	350	520	879		960	960		
16 / 16 Head Constables .	634	2,244	301	420	721		2,244	2,244		
Constables	1,350		619	889	1,508					
Total ..	...	3,204	... .	... ..	.. ...		3,204	3,204		
Deduct—Probable savings .	.	209	..		.		209	180		
Total Police Force ..	2,866	2,995	1,379	1,829	3,108		2,995	3,024		
Allowances.										
Good-conduct allowances	11	12	5	7	12		12	12		
Travelling allowances ...	57	75	27	5	32		75	75		
Total .	68	87	32	12	44		87	87		
Supplies and Services.										
Clothing and great-coats (men)	.	184	...	.....			184	184		
Contingencies.										
Office expenses and miscellaneous	113	150	77	50	127		150	150		
Total Dacca and Mymensingh State Railway Police	4,749	4,700	2,600	2,761	5,361		4,700	4,"29		
BENGAL AND NORTH-WESTERN RAILWAY.										
NUMBERS. 1892-93. 1893-94.										
Government contribution at 30 per cent. towards cost of Railway Police	6,533	4,400	4,003	1,827	5,830		4,400	4,400		
Police Force.										
Head Constables ..	.....	...	.	....	.			.....		
Constables . .	... .	.	.. . .	..				..		
Total Police Force .	...	. .		...	..			..		
Supplies and Services.										
Clothing and great-coats (men)	..	.	. .	.	...		.	..		
Contingencies.										
Office expenses and miscellaneous		. . .						...		
Bengal and Nagpur Railway Police Government contribution at 30 per cent towards cost of Railway Police	607	895	400	1,086	1,4"6		895	875		

GRANT 20—POLICE—*continued.*

Numbers 1892-93	Numbers 1893-94	Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	Estimate of 1892-93. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		Expenditure—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		RAILWAY POLICE—*continued.*										
		MUNIHARI-KUSHBA SECTION OF ASSAM-BIHAR RAILWAY.										
		Assistant Inspector-General	694	.....	.....	300	.....		.....	.....		
		Police Force.										
1		Sub-Inspector ( )	960	.....	.....	560	.....		960	960		
3		Head Constables ( )	625	.....	.....	592	.....		600	600		
16		Constables ( ) ...	1,510	.....	.....	882	.....		1,548	1,548		
		Total Police Force ...	3,095	.....	.....	2,134	.....		3,108	3,108		
		Establishment.										
		Clerks and servants	171	.....	.....	95	.....		.....	.....		
		Supplies and Services.										
		Travelling	.....	.....	.....	17	.....		.....	.....		
		Clothing and great coats (men)	62	.....	.....	.....	.....		196	196		
		Good conduct money...	.....	.....	.....	5	.....		12	12		
		Contingencies.										
		Office expenses and Miscellaneous	30	.....	.....	11	.....		.....	.....		
		Total Munihari-Kushba Section of Assam-Bihar Railway	4,052	3,205	2,156	2,262	4,418		3,376	3,376		
		Total Provincial Railway Police ...	68,544	1,04,000	37,703	57,234	94,937		1,04,571	1,04,000		
		Total Imperial Sub-heads ...	44,310	.....	19,368	.....	19,368		.....	.....		
		TOTAL RAILWAY POLICE .	1,12,854	1,04,000	57,071	57,234	1,14,305		1,04,571	1,04,000	1,04,000	
		PRESIDENCY POLICE.										
		CALCUTTA POLICE.										
		Salaries.										
1	1	Commissioner ...	24,000	24,000	12,000	12,000	24,000		24,000	24,000	24,000	
1	1	Assistant Commissioners	8,821	9,600	4,800	4,275	9,075		9,600	9,600	9,600	
		Total Salaries ...	32,821	33,600	16,800	16,275	33,075		33,600	33,600	33,600	
		Establishment.										
21	22	Clerks	21,943	22,008	10,928	12,694	23,622		22,008	22,608	22,608	Increase due to increment and to the appointment of an additional clerk sanctioned in Bengal Government No. 2623, dated 1st December 1891.
20	20	Servants	2,000	1,956	1,038	1,130	2,168		1,956	1,956	1,956	
		Total Establishment	23,943	23,964	11,966	14,024	25,990		24,024	24,624	24,624	
		Contingencies.										
		Rent, Rates, and Taxes	1,289	.....	.....	.....	.....		.....	.....	.....	
		Office expenses and miscellaneous ...	950	1,000	344	564	908		1,000	1,000	1,000	
		Total Contingencies	2,239	1,000	344	564	908		1,000	1,000	1,000	
		Executive Force.										
6	6	Superintendents ...	30,600	27,450	13,685	14,254	27,939		27,950	27,950	27,950	Increase due to increment.
7	7	1st class Inspectors ...	84,399	21,000	41,600	42,723	84,323		21,000	21,000	21,000	
8	8	2nd ditto ...		19,200					19,200	19,200	19,200	
5	5	3rd ditto ...		10,500					10,500	10,500	10,500	
5	5	4th ditto ...		9,000					9,000	9,000	9,000	
8	8	5th ditto ...		12,000					12,000	12,000	12,000	
5	5	6th ditto ...		6,000					6,000	6,000	6,000	
2	2	1st class Sub-Inspectors	3,705	1,920	.....	.....	.....		1,920	1,920	1,920	
2	2	2nd class Sub-Inspectors		1,680	1,913	1,459	3,372		1,680	1,680	1,680	
6	6	European Servants	20,124	8,760	9,846	11,415	21,261		8,760	8,760	8,760	
3	3	1st class ditto ...	.....	3,600	.....	.....	.....		3,600	3,600	3,600	

GRANT 20.—POLICE—continued.

Numbers. 1892-93.	Numbers. 1891-92.	Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1891-92.	Estimate of 1893-94. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		Expenditure—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		PRESIDENCY POLICE—*contd.*										
		CALCUTTA POLICE—*contd.*										
		Executive Force—contd.										
7	7	2nd class sergeants ...	.....	7,560	.....	.....	.....		7,560	7,560	7,560	Revision sanctioned in Government of Bengal, Judicial letter No. 1542J, dated 31st March 1893.
10	10	1st class constables ...	20,435	9,600	.....	.....	.....		9,600	9,600	9,600	
28	28	2nd ditto ...		21,420	10,337	4,861	15,198		21,420	21,420	21,420	
11	11	Darogahs	6,343	6,600	3,297	3,077	6,374		6,600	6,600	6,600	
7	7	Sergeants	14,271	2,520	.....	.....	.....		2,520	2,520	2,520	
17	17	1st class sergeants ...		5,100	.....	.....	.....		5,100	5,100	5,100	
25	25	2nd ditto		6,000	6,715	6,834	13,549		6,000	6,000	6,000	
10	54	1st class corporals ...	13,445	1,920	.....	.....	.....		10,368	10,368	10,368	
36	43	2nd ditto		5,184	.....	.....	.....		6,192	6,192	6,192	
51	...	3rd ditto . .		6,120	6,493	7,718	14,211		...	...	.	
51	51	Special constables ...	4,053	6,120	406	.....	406		6,120	6,120	6,120	
204	204	1st class constables ...		28,512	.....	.....	.		28,512	28,512	28,512	
1,556	1,556	2nd ditto	1,92,585	1,49,376	97,540	1,03,216	2,00,756		1,49,376	1,49,376	1,49,376	
			3,89,951	3,77,142	1,91,632	1,95,557	3,87,189		3,80,178	3,80,978	3,80,978	
		Detective Force.										
1	1	Superintendent ...	3,800	3,600	1,400	2,221	3,621		3,600	3,600	3,600	
3	3	Sub-Inspectors ...	3,077	3,240	1,463	1,414	2,877		3,240	3,240	3,240	
7	7	Sergeants	3,075	3,180	1,590	1,796	3,386		3,180	3,180	3,180	
		Total Detective Force	9,952	10,020	4,453	5,431	9,884		10,020	10,020	10,020	
		Court Inspectors.										
3	3	Inspectors	.....	4,200	.....	.....	.....		4,200	4,200	4,200	
6	6	Constables	. ...	576	.. ...	.....	.		576	576	576	
		Total Court Inspectors	.	4,776	.	.	.		4,776	4,776	4,776	
		Total Executive Force	3,99,903	3,91,934	1,96,085	2,00,989	3,97,073		3,95,774	3,95,774	3,95,774	
		ESTABLISHMENT.										
		Clerical and Menial Establishment attached to Executive Force.										
16	16	Sowars	.....	3,120	.....	.....	.....		3,120	3,120	3,120	The actuals seems to have been included under Executive force.
97	97	Servants	5,834	6,276	2,640	3,042	5,682		6,276	6,276	6,276	
		Menial Establishment, Detective Force.										
2	2	Servants	120	120	60	70	130		120	120	120	
		Rever Patrol Establishment.										
1	1	Second class corporal	131	144	60	72	132		144	144	144	
7	7	Servants	635	636	318	318	636		636	636	636	
...	...	Contingencies ...	96	96	48	48	96		96	96	96	
		Total ...	863	876	426	438	864		876	876	876	
		Total Establishment	6,816	10,392	3,216	3,550	6,676		10,392	10,392	10,392	
		Allowances.										
		Military allowance to Non-Commissioned Inspectors and Officers	279	.....	.....	.....	.....		.....	.....		
		Presidency house allowance of Deputy Commissioner ...	.....	.....	.....	.....	.....		.....	.....		
		Allowance to constables on leave ...	6,530	6,000	2,286	3,213	5,499		6,000	6,000	6,000	
		Good conduct money	1,070	1,368	507	509	1,016		1,368	1,368	1,368	
		Travelling allowances	1,003	3,000	405	493	898		3,000	3,000	3,000	
		Special allowance to constables for detective works	100	120	60	70	130		120	120	120	
		Total Allowances ...	9,072	10,488	3,258	4,285	7,543		10,488	10,488	10,488	
		Supplies and Services.										
		Contribution to chaukidari hospital	.....	.....	.....	.....	.....		.....	.....		
		Subscriptions to Newspapers .	100	.....	100	.....	100		.....	.....		
		Diet and conveyance of prisoners .	77	200	45	66	111		150	150	150	
		Clothing	18,802	20,184	6,394	15,702	22,096		22,000	22,000	22,000	Estimate raised with reference to actuals for the current year.
		Purchase of horses	3,460	2,600	1,394	883	2,277		2,600	2,600	2,600	
		Feed and keep of horses	8,827	8,200	4,786	4,746	9,532		8,200	8,200	8,200	
		Petty construction and repairs ..	3,389	4,000	2,096	2,730	4,826		4,000	4,000	4,000	
		Law charges	20,920	1,000	14,897	378	15,275		1,000	1,000	1,000	The actuals of 1891-92 include a special payment to counsel in an important Police prosecution.
		Purchase of accoutrements ...	1,220	... .	1,220	616	1,836		1,000	(A)1,000	(A)1,000	(A) Provision made with reference to actuals.
		Rewards	4,179	3,500	2,332	1,496	3,828		3,500	3,500	3,500	
		Oil for constables' lanterns and station-house	8,651	9,800	4,293	4,740	9,033		9,800	9,800	9,800	
		Cost of medical stores	195	... ..	195	. .	195		.....	.. ..		
		Total Supplies and Services . .	69,830	49,484	37,752	31,377	69,129		52,250	52,250	52,250	

GRANT 20—POLICE—*continued.*

Numbers 1892-93	Numbers 1893-94	Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892: Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	Estimate of 1893-94: Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		Expenditure—continued.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs	
		PRESIDENCY POLICE—*contd.*										
		CALCUTTA POLICE—*contd.*										
		Contingencies.										
		Rents, Rates, and Taxes ..	67 313	70,500	34,916	35,066	69,982		70,000	70 000	70,000	
		Office expenses and Miscellaneous	8,169	7,900	4,419	4 459	8,878		7,650	7,650	7 6 7	
		Total Contingencies ..	75,482	78,400	39,335	39,525	78,860		77,650	77,650	77,650	
		HOSPITAL CHARGES.										
		Salaries.										
1	1	Police Surgeon	3,600	3 600	1 800	1,800	3,600		3,600	3 600	3 6	
1	1	Apothecary .. .	2,107	2,100	1,0 7	1,050	2,107		2,100	2,100	3,100	
2	2	Native doctors	882	720	575	400	1,005		720	720	720	
3	3	Compounders and dressers ..	359	360	179	210	389		360	360	360	
		Total Salaries ...	6 948	6,780	3,551	3,550	7,101		6,780	6,780	6,780	
		Establishment.										
1	1	Clerk	260	240	120	140	260		240	240	240	
26	26	Servants . ..	1,921	1,926	963	1,121	2,084		1,926	1 926	1	
		Total Establishment	2,181	2,166	1,083	1,261	2,344		2,166	2,166	2,166	
		Supplies and Contingencies.										
		Petty construction and repairs ...	179	. ....	86	5	91		...	...	.. ..	
		Diet and clothing of patients ...	4,499	5,554	3,019	4,720	7,739		5,554	5,554	5,55	
		Other miscellaneous charges ...	1,302	500	434	213	647		500	500	500	
		Total Supplies and Contingencies ..	5,980	6,054	3,539	4,938	8,477		6,054	6,054	6,054	
		TOTAL HOSPITAL CHARGES	15,109	15,000	8,173	9,749	17,922		15,000	15,000	15 000	
									6,20 778	6,20,778	6,20 778	
									3,336	3 336		
		Deduct—Probable savings	. ..	.	.	..	... ..		6,17,442	6,17,442	6,17,442	
1892-93	1893-94	*Police supplied to Private Individuals.*										
1	1	4th class Inspector at Rs 150	.....	1,800	.....	1,135	...		1,800	1,800	1,800	
1	1	Ditto at Rs 15	. . ..	180	.	105	. ..		180	180	180	
		European constables.	... ..	...	. ....	49	.....		.... .	.	..	
2	2	2nd class sergeants at Rs 25	...	600	... ..	565	..		600	600	600	
1	1	2nd class sergeant at Rs 20	...	240	. ....		... ..		240	240	240	
7	7	1st class corporals at Rs. 16	.	1,344		1,722	.. .		1,344	1,344	1,344	
1	1	1st class corporal at Rs 14 .	.. ..	168			... ..		168	168	16	
3	3	2nd class corporals	.	432	.. ...		. ..		432	432	432	
7	7	3rd " ditto		840	.				840	840	840	
93	93	1st " constables		9,936		10 153			9,936	9,936	9 936	
97	99	2nd " ditto	..	9,504			.		9,504	9,504	9	
3	3	Mehters ..		216	..	269	. . .		216	216	216	
		Recruits .	.	1,000	.. ...		.		1,000	1,000	1,000	
				26 260		14,038	...		26,260	26,260	26 260	
		Travelling allowance		2,926	...	1,040	..		3,076	3,076	3,	
		Good conduct money	..	.....	..	108	... ..		.....	. .	...	
		Contingencies.										
		Clothing	...	2,000	...	334	.. ..		2,000	2,000	2,000	
		Rent Rates, and Taxes	..	900		755	..		900	900	900	
		Miscellaneous		500		883	..		1,115	1,115	1,115	
			..	3,400		1,972	... .		4,075	4,075	4,0	
		Total Police supplied to Private Individuals		32,646	...	17,753	...		33 411	33,411	33 411	
1892-93	1893-94	*Cattle Pounds.*										
2	2	Muharrirs ..	.	240	.. .	...	.....		240	240	240	
2	2	Dhwanis		192	... .	..	...		192	192	192	
		Feed and keep of animals .	.	1,000	..	.....	. .		1,000	1,000	1,000	
		Repair of pounds	.	200	.	...	. ..		200	200	200	
		Rent Rates, and Taxes			...	...	...		450	450	450	
		Total Cattle Pounds		1,632	.	.. ...	.		2,082	2,082	2,082	

GRANT 20—POLICE—*continued.*

HEADS AND ITEMS.	Actuals, 1891-92.	Budget estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	ESTIMATE OF 1893-94. Proposed by Local Officers.	Revised by Accountant-General	Passed by Government.	EXPLANATORY REMARKS.
Expenditure—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
PRESIDENCY POLICE—*contd.*										
CALCUTTA POLICE—*concld.*										
Contagious Diseases (Animal) Act.										
1 Superintendent	.....	600	.....	.....	.....		.....	.....		No provision necessary as the charges on this account are paid by the Municipality in accordance with section 60 of Act II (B.C.) of 1891.
1 Durwan	.....	120	.....	.....	.....		.....	.....		
1 Mehter	.....	36	.....	.....	.....		.....	.....		
Feed and keep of horses	.....	200	.....	.....	.....		.....	.....		
Repair of hospital bedding	.....	500	.....	.....	.....		.....	.....		
Total Contagious Diseases Act ...	.....	1,456	.....	.....	.....		.....	.....		
TOTAL CALCUTTA POLICE ...	.....	6,50,000	.....	.....	.....		6,52,935	6,52,935	6,52,935	
MUNICIPAL POLICE.										
Government Contribution.										
Howrah Police	32,767	35,000	16,555	19,273	35,828		36,550	36,550	36,550	
RIVER HARBOUR OR MARINE POLICE.										
RIVER POLICE.										
Government contribution (one-fourth of total cost)	10,675	10,500	263	2,807	3,070		10,398	10,398	10,398	
SALT POLICE.										
Balighata, Kidderpur and Chitpur Salt Pass Stations.										
NUMBERS. 1892-93. / 1893-94.										
Police Force.										
4 ... Sub-Inspectors ...	1,402	1,440	789	720	1,479		1,440	1,440	1,440	
2 ... Corp rals	476	2,148	246	180	426		2,148	2,148	2,148	
17 ... Constables	1,763		811	748	1,559					
		3,588					3,588	3,588	3,588	
Deduct—Probable savings		88					88	88	88	
Total Police Force...	3,641	3,500	1,816	1,648	3,464		3,500	3,500	3,500	
Establishment.										
2 2 Manjees	120	120	60	60	120		120	120	120	
2 2 Dandies	98	96	48	48	96		96	96	96	
4 4 Total Establishment	218	216	108	108	216		216	216	216	
Supplies and Services.										
Petty construction and repairs ...	44	124	44	78	122		124	124	124	
Clothing (men)	81	160	81	.....	81		160	160	160	
Boat-hire	57	60	29	30	59		60	60	60	
Total Supplies and Services ...	182	344	154	108	262		344	344	344	
Contingencies.										
Rent, Rates, and Taxes	90	72	62	101	163		150	150	150	
Office expenses and Miscellaneous	97	68	45	67	112		68	68	68	
Total Contingencies ...	187	140	107	168	275		218	218	218	
Total Salt Police ...	4,228	4,200	2,185	2,032	4,217		4,278	4,278	4,278	
POLICE DEAD-HOUSE.										
Establishment.										
Dissector	118	120	60	65	125		120	120		
Servants	180	180	91	103	194		180	180		
Total Establishment ...	298	300	151	168	319		300	300		
Contingencies.										
Office expenses and Miscellaneous	201	300	164	42	206		300	300		
Total Police Dead-house	499	600	315	210	525		600	600	600	

GRANT 20—POLICE—*continued.*

Numbers 1892-93.	Numbers 1893-94.	Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1882-93.	Total.	Revised estimate, 1892-93.	Estimate of 1893-94. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		Expenditure—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		PRESIDENCY POLICE—*contd.*										
		GUARDS FOR PUBLIC BUILDINGS, &c.										
		POLICE ESTABLISHMENT TO PERFORM THE DUTIES OF MILITARY GUARDS.										
		Police Force.										
5	5	Inspectors	8,672	9,600	4,882	5,450	10,332		9,600	9,600		
4	4	European Sergeants	4,100	4,800	2,400	2,800	5,200		4,800	4,800		
9	10	Sergeants	2,193	2,320	1,363	1,431	2,794		2,560	2,560		
26	28	Corporals	2,645	2,592	1,899	1,467	3,366		2,832	2,832		Increased provision to meet charges for police guards in the Clothing Agency.
211	231	Constables	18,966	19,744	11,941	12,315	24,256		21,736	21,736		
				39,056						41,528		
		Deduct—Probable Savings ...	.....	170	.....	.....	.....		.....	537		
		Total Police Force ...	36,596	38,886	22,485	23,463	45,948		41,528	40,991	41,999	
		Establishment.										
		Servants	225	264	145	140	285		264	264	264	
		Allowances.										
		Travelling allowances ... ... / Good-conduct money	235	400	152	154	306		424	424	424	
		Total Allowances ...	235	400	152	154	306		424	424	424	
		Supplies and Services.										
		Escort charges	3,730	3,000	2,471	1,608	4,079		4,000	4,000	4,000	Increase passed on actuals.
		Clothing and accoutrements (men)	1,927	2,100	1,914	511	2,425		2,170	2,170	2,170	
		Rewards	.....	50	.....	.....	.....		50	50	50	
		Total Supplies and Services ...	5,657	5,150	4,385	2,119	6,504		6,220	6,220	6,220	
		Contingencies.										
		Rent, rates and taxes	250	600	225	.....	225		600	600	600	
		Office expenses and miscellaneous	454	400	193	219	412		740	740	400	
		Total Contingencies ...	704	1,000	418	219	637		1,340	1,340	1,000	
		Total Guards for Public Buildings	43,417	45,700	27,585	26,095	53,680		49,776	49,239	49,907	
		CALCUTTA LOCK-UP GUARDS.										
		Police Force.										
1	1	Jamadar	1,440	240	720	840	1,560		240	240	240	
1	1	Naib		120					120	120	120	
2	2	Constables, 1st class ..		216					216	216	216	
6	6	Ditto, 2nd do. ...		576					576	576	576	
		Total Police Force ...	1,440	1,152	720	840	1,560		1,152	1,152	1,152	
		Allowances.										
		Conveyance allowance	.....	300	.....	.....	.....		300	300	300	
		Supplies and Services.										
		Escort charges	501	300	110	147	257		300	300	300	
		Petty repairs	.....	.....	.....	11	11		.....	.....	.....	
		Clothing	6	100	6	.....	6		100	100	100	
		Total Supplies and Services ...	507	400	116	158	274		400	400	400	
		Contingencies.										
		Miscellaneous	360	148	114	204	318		148	148	148	
		Total Lock-up Guards ...	2,307	2,000	950	1,202	2,152		2,000	2,000	2,000	
		Add for rounding ...	.....	.....	.....	.....	.....		.....	.....	7,50,668 / 332	
		TOTAL PRESIDENCY POLICE ...	7,29,108	7,48,000	3,64,632	3,98,709	7,54,401		7,56,537	7,56,000	7,57,000	

GRANT 20—POLICE—*continued.*

Numbers 1892-93.	Numbers 1893-94.	Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	Estimate of 1893-94. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		Expenditure—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		SUPERINTENDENCE—*concld.*										
		Salaries.										
1	1	Inspector-General ...	60,165	28,800	30,188	30,566	60,754		28,800	28,800	28,800	
2	2	Deputy Inspectors-General ...		36,000					36,000	36,000	36,000	
1	1	Personal Assistant to Inspector-General...	8,403	8,400	4,200	5,390	9,590		12,000	12,000	12,000	The present incumbent is 2nd grade District Superintendent, who draws Rs. 800 as pay and Rs. 200 allowance.
		Total Salaries ...	68,568	73,200	34,388	35,956	70,344		76,800	76,800	76,800	
		Establishment.										
1	1	Clerk on Rs. 200 and over	36,281	38,138	18,218	21,426	39,644		37,356	37,356	37,356	
30	30	Clerks on less than Rs. 200										
4	6	Servants	742	552	376	484	860		552	552	552	
		Temporary establishment	861	450	203	407	670		450	450	450	
				39,140					38,358	38,358	38,358	
		Deduct—Probable savings ...	.....	1,340	.....	.....	.....		1,340	658	658	
		Total Establishment ...	37,884	37,800	18,857	22,317	41,174		37,018	37,700	37,700	
		Allowances.										
		Travelling expenses and allowances	7,985	10,000	5,179	4,124	9,303		10,000	9,000	9,000	Reduced with reference to actuals.
		Contingencies.										
		Cost of photograph	184		137	59	196					
		Rent, Rates and Taxes	.....		.....	210	210					
		Purchase and repair of furniture...	449		449	348	797					
		Purchase of tents	1,400		1,400	.....	1,400					
		Postage charges	2,016	4,000	1,046	1,192	2,238		6,500	6,500	6,500	Increased provision necessary for the office of the Deputy Inspector-General located in Bankipur. A corresponding reduction has been made in the contract grant for the district executive force.
		Telegram charges	833		833	467	1,300					
		Subscriptions to Newspapers ...	314		314	.....	314					
		Office expenses and miscellaneous	3,753		1,843	2,988	4,831					
		Total Contingencies ...	8,949	4,000	6,022	5,264	11,286		6,500	6,500	6,500	
		TOTAL SUPERINTENDENCE ...	1,23,386	1,25,000	64,446	67,661	1,32,107		1,30,318	1,30,000	1,30,000	
		DISTRICT EXECUTIVE FORCE.										
		DISTRICT POLICE.										
		Salaries.										
		District Superintendents—										
7	7	1st grade (1,00)	.....	84,000	.....	.....	.....		84,000	84,000		
6	5	2nd do. (800) ...	.....	57,600	.....	.....	.....		48,000	48,000		
10	11	3rd do. (700) ...	.....	84,000	.....	.....	.....		92,400	92,400		
9	8	4th do. (600) ...	.....	64,800	.....	.....	.....		57,600	57,600		
10	12	5th do. (500) ...	.....	60,000	.....	.....	.....		72,000	72,000		
		Local allowance to 24-Parganas and Chittagong Hill Tracts	.....	4,200	.....	.....	.....		4,200	4,200		
42	43	Total District Superintendents	3,34,855	3,54,600	1,74,025	1,82,534	3,56,559		3,58,200	3,58,200		Increased provision for one District Superintendent transferred from Assam.
		Assistant District Superintendents—										
9	9	1st grade (400) ...	.....	43,200	.....	.....	.....		43,200	43,200		
13	13	2nd do. (300) ...	.....	43,200	.....	.....	.....		46,800	46,800		
14	14	3rd do. (250) ...	.....	42,000	.....	.....	.....		42,000	42,000		
		Local allowance to 24-Parganas ...	.....	600	.....	.....	.....		600	600		
5	5	Probationary Superintendents at Rs. 200 for month ...	.....	3,000	.....	.....	.....		.....	.....		Provision not made by the Inspector-General as there are no probationers now.
41	36	Total Assistant District Superintendents	1,35,278	1,32,000	.....	.....	.....		1,32,600	1,32,600		
				4,86,600					4,90,800	4,90,800		
		Deduct—Probable savings	.....	6,600	.....	.....	.....		800	20,800		
		Total Salaries ...	4,60,133	4,80,000	2,24,552	2,15,638	4,40,190		4,90,000	4,70,000		

GRANT 20—POLICE—*continued.*

Numbers 1892-93.	Numbers 1893-94.	Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	Estimate of 1893-94. Proposed by Local Officers.	Revised by Accountant-General.	Not by Government.	Explanatory Remarks.
		Expenditure—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		DISTRICT EXECUTIVE FORCE—*continued.*										
		DISTRICT POLICE—*continued.*										
		Police Forces.										
		Inspectors—										
18	18	1st grade (250) ...	.....	30,000	.....	.....	.....		30,000	30,000		
46	48	2nd do. (200) ...	.....	1,10,400	.....	.....	.....		1,08,000	1,08,000		
45	46	3rd do. (150) ...	.....	81,000	.....	.....	.....		82,800	82,800		
47	47	4th do. (100) ...	.....	56,400	.....	.....	.....		56,400	56,400		
		Local allowance at Chandbally ...	.....	600	.....	.....	.....		600	600		
151	151	Total Inspectors ...	2,96,751	2,87,400	1,49,816	1,55,312	3,05,128		2,86,800	2,86,800		
		Sub-Inspectors—										
55	55	1st grade (80) .	.....	52,800	.....	.....	.....		52,800	52,800		
181	182	2nd do. (70) ...	...	1,53,720	.....	.....	.		1,52,880	1,52,880		
218	218	3rd do. (60) ...	...	1,56,960	.....	.....	. .		1,56,960	1,56,960		
266	265	4th do. (50) ..	.....	1,59,000	.....	.....	. .		1,59,000	1,59,000		
161	161	5th do. (30) ...	.....	65,160	.....	.....	.....		65,160	65,160		
		Special allowance to Court Sub-Inspectors ..	.....	...	.....	.....	.....		...	21,120		The Inspector-General has made no provision for charges for maintaining the prosecuting agency sanctioned by Government in No. 3902, dated 25th October 1892
908	901	Total Sub-Inspectors	5,53,161	5,86,240	2,74,303	2,99,217	5,73,520		5,86,800	6,07,920		The decrease of two Sub-Inspectors in Champaran.
4	4	European constables at and at ...	3,928	4,080	1,943	2,033	3,976		4,080	4,080		
20	20	Mounted constables	4,158	6,000	2,001	2,467	4,468		6,000	6,000		
		Head Constables—										
153	154	1st grade (25) ...	.....	45,900	.....	.....	.....		46,200	46,200		Increase of one Head Constable in Backerganj, *vide* Government Order No. 3883 dated 29th October 1892.
563	566	2nd do. (20) ...	.....	1,55,120	.....	.....	.....		1,55,800	1,55,840		Increase of three Head Constables in Lohardaga, *vide* Government Order No. 2076 dated 30th April 1892.
713	714	3rd do. (15) ...	.....	1,28,160	.....	.....	.....		1,28,520	1,28,520		Increase of two Head Constables in Lohardaga, *vide* Government Order No. 2076 30th April 1892.
912	912	4th do. (10) ...	.....	1,09,440	.....	.....	.....		1,09,440	1,09,440		
2,340	2,346	Total Head Constables	3,96,871	4,18,620	2,00,985	2,23,630	4,24,615		4,20,060	4,20,000		
636	644	Constables— First grade (9) ...	.....	68,688	...	.....	.....		69,552	69,552		Increase of two in Darjeeling, four in Lohardaga, and two in Backerganj.
1,932	1,941	Second „ (8) ...	.....	1,85,472	.....	.....	.....		1,86,336	1,86,336		Increase in Lohardaga and Darjeeling.
10,359	10,341	Third „ (7) ...	.....	8,70,156	.....	.....	.....		8,68,044	8,68,044		Decrease in Backerganj.
4,678	4,693	Fourth „ (6) ...	.....	3,36,816	... ..	.....	.....		3,37,896	3,37,896		Increase in Lohardaga and Manbhum.
17,605	17,619	Total Constables ..	.....	14,61,132	7,29,682	8,08,258	15,37,940		14,62,428	14,62,428		
1,356	1,378	Chaukidars at Monghyr ..	14,26,662	71,274	.....	.....	.....		72,990	72,990		Increase in Backerganj and Tippera.
		Temporary force ...	. ...	1,730	.. ...	.... .	. ...		950	950		
		Total	.....	28,33,476	..	. . .	.....		28,40,048	28,61,168		
		Deduct—Probable savings	... ..	1,03,476		..	.....		97,000	1,21,168		
		Total Police Force ...	26,51,533	27,33,000	13,56,780	14,00,917	28,49,647		27,43,048	27,40,000		The actuals for the 12 months ended October 1892 aggregate Rs. 27,20,000.
		Establishment.										
266	266	Clerks (less than 200)	95,723	1,02,556	47,835	55,134	1,02,969		1,03,367	1,03,367		Increase due to annual increments.
80	00	Sweepers . ..	5,502	1,590	2,759	3,529	6,288		1,626	1,626		Increase of one sweeper for the Reserve barrack at Hooghly.
203	209	Cooly Corps	.....	... .	.....	6,346	6,346		...	.		
		Fixed boat establishment	56,963	65,900	28,609	30,554	59,163		66,338	66,338		
		Dák establishment	....	.. .	.....	1,546	1,546					
		Temporary establishment .	955	.....	955	544	1,499		.....	.....		
		Land Transport establishment ...	.....	.....	....	216	216					
			.....	1,70,046	. .	.....	... ...		1,71,331	1,71,331		
		Deduct—Probable Savings	.....	8,046		.....	. ....		8,046	8,331		
		Total Establishment . .	1,59,163	1,62,000	80,158	A 97,869	1,78,027		1,63,285	1,63,000		A. The actuals for the first six months of the current year include charges for Chittagong Hill Tracts Police, which will be transferred to the head Special police.

GRANT 20—POLICE—*continued.*

HEADS AND ITEMS.	Actuals, 1891-92.	Budget estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	ESTIMATE OF 1893-94. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
Expenditure—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
DISTRICT EXECUTIVE FORCE—*continued.*										
DISTRICT POLICE—*continued.*										
Hospital Charges.										
Civil Hospital Assistants ...	...	..	—6,670	8,034	1,364			...		
Hospital establishment ...	20,865	20,419	16,935	4,570	21,505		20,310	20,400		
Improvement of police hospital	573	1,000	1,172	154	1,326		1,000	1,000		
Medical stores ..	3,412	6,581	1,980	1,015	2,995		3,533	3,600		
Country medicines .. .	.....	.	—678	802	124		. ...	...		
Total Hospital Charges	24,850	28,000	12,739	14,575	27,314		24,843	25,000		
Allowances.										
Batta allowance	8,640	6,006	3,120	2,947	6,067		6,224	6,000		
House allowance	594	6,600	—220	307	87		6,000	6,600		
Good conduct money .. .	19,328	20,706	9,696	10,242	19,938		20,706	20,400		
Horse allowance ..	160	.....	160	135	295		... .			
Travelling expenses and allowances	91,878	88 088	46,022	42,561	88,583		89,973	89,000		
Total Allowances .	1,20,609	1,22,000	58,778	56,192	1,14,970		1,22,903	1,22,000		
Supplies and Services.										
Compensation for land taken for police building ...	1,257	1,000	402	380	872		1,000	1,000		
Cost of escorts (way charges)	55,040	53,000	27,026	25,232	52,258		52,142	53,000		
Keep of elephants ...		.....	..	.. .			...	.....		
Purchase of boats and steamers ...	11,562	32,000	25,874	2,654	28,528		32,000	32,000		
Boats, elephants and mules	27,316									
Repairs and stores for steamers and schooners	9,852	.	8,645	2,389	11,034		C7,458	..		
Ordnance stores ...	10,424	10,000	10,853	2,619	12 972		10,000	10,000		
Purchase of tents	6,309		6,226		6 226			7,000		Balance of allotment for purchase of tents— Rs.
Petty construction	40,732	42,000	28,964	12,363	41,327		42 000	42,000		Total allotment 20,515
,, repairs . .	68,113	(a)	49,805	18,155	67,960		C54,463			Expenditure in 1891-92 6,309
Cost of photographs					..			...		14,206
Clothing	1,22,785	48,000	95,630	17,345	1,12 975		C1,21,429	48,000		Provided in 1892-93 . 6,838
Rewards to informers	8,477	(a)	4,520	5,033	9,552		C8,356	. ...		
Reward for marksmanship	354	(a)	140	..	140		C410	.. ...		Balance 7,368 less 308 for rounding.
Cost of cadastral maps	91	... ..	91	1,083	1,174		.....	...		
Repairs of boats, &c.	2,114	(a)	1,111	3,642	4,753		C3,244	.....		Grant for free kits added to contract allotment.
Transport of imported coolies ..	.....		..	—38	—38		.....	.....		Items marked C are included under the contract grants—*vide* below.
Purchase of arms and accoutrements ...	7,108	9,000	6,768	6,098	12,866		9,000	9,000		
Diet of patients	..		..	12	12		.	..		
Total Supplies and Services ..	3,71,534	1,95,000	2,60,253	96,067	3,63,230		3,41,502	2,02,000		
Contingencies.										The amounts provided for by the Inspector-General for contract contingencies have been based on estimates furnished by local officers, but I have reproduced the fixed contract grant as detailed below—
Purchase of books and publications	5	..	5	11	16		C1,000			Rs.
Rent, rates, and taxes . .	22,701	22,781	13,351	9,130	22,470		22,771	22,781		The contract grant sanctioned in Bengal Government Resolution, dated 14th July 1891 . 3,73,000
Hot-weather charges	4,439		4,439	3,464	7,903		4,074			Additional grant for contract contingencies sanctioned in Bengal Government No. 3623, dated 12th August 1891 21,219
Tour charges ...	596		464	83	547		1,239			
Repairs of tents . .	630		385	159	544		1,114			3,96,219
Boat-hire	...			2,927	2,927		8,104			Deduct amount provided for under 30—Stationery and Printing .. 21,500
Purchase and repairs of furniture	15,092		11 254	4,210	15,464		7,940			Amount provided for under Superintendence for office expenses and miscellaneous in excess of the contract grant 2,500
Telegram charges .	2,691	3,76,219	1,387	1,184	2,571		2,07[illegible]	3,72,219		24,000
Postage charges	41,734		20,542	21,589	42,131		42,59[illegible]			3,72,219
Office expenses and miscellaneous	22,898		12,502	12,890	25,392		13,122			
Repairs of arms and accoutrements	1,607		1,103	609	1,802		1,002			
Country medicines ..	1,453		1,453		1,453		1,060			
Oil for lighting station-houses ...	19,137		10,263	8,777	19,039		20,901			
Total Contingencies ...	1,32,773	3,99,000	77,217	65,042	1,42 259		1,70,597	3,95,000		
TOTAL DISTRICT POLICE ...	39,50,595	41,21,000	20,72,437	20,37,200	41,15,637		40,50,178	41,17,000		
OTHER POLICE.										
Cost of police guards supplied to private individuals and corporate bodies ...	6,586	12,000	2,577	4,340	6,917		12,000	12,000		
Total Other Police ..	6,586	12,000	2,577	4,340	6,917		12,000	12,000		
Add for rounding .	.	. ..	....		. ....		...	....	4,29,906 200	
TOTAL DISTRICT EXECUTIVE FORCE	39,57,181	41,33,000	20,81,014	20,41,540	41,22,554		40,68,178	41,29,000	41,30,000	
VILLAGE POLICE.										
Chaukidars	1,94,942	2,08,000	... .	1,20,487	. . ..		20,300	20,000		The estimate is reduced owing to the village police in the Chota Nagpur Division being transferred from Provincial to Local
Contingencies	5,700	12,000		2,800			.. .			
Total Village Police	2,00,642	2,20,000	1,09,216	1,23,243	2 32,461		20,300	20,000	70,000	

GRANT 20—POLICE—*continued.*

Numbers 1892-93.	Numbers 1893-94.	Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	Estimate of 1893-94. Proposed by Local Officers	Revised by Accountant-General	Passed by Government.	Explanatory Remarks.
		Expenditure—continued.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	
		SPECIAL POLICE.										
		SOUTH LUSHAI HILL FORCE.										
		Commandant	10,671									
		Assistant District Superintendent of Police	7,855									
			18,526									
		Police Force.										
		Subadar-Major and Subadars Jamadars .. ... Sub Inspector Havildars ...	14,634									
		Naiks, buglers, and privates	53,200									
		Establishment of scouts	.....									
		Additional allowance to havildars										
		Total ...										
		Deduct—Probable savings	.. ..									
		Total Police Force ..	67,894									
		Establishment.										
		Clerks	2,530									
		Servants	2,658									
		Sweepers .. .	...									
		Commissariat Establishment—Sergeants, clerks, and servants ...	4,530 3,425									
		Godown establishment	3,280									
		Land transport establishment—Elephant establishment .	858									
		Transport establishment—Coolies ...	1,67,508									
		Cooly corps										
		Total Establishment	1,64,789									
		Total Police Force and Establishment	2,51,341									
		Hospital Charges.										
		Hospital establishment										
		Medical stores ...	1,746									
		Country medicines ..	.....									
		Total Hospital Charges	1,746									
		Allowances.										
		Good conduct allowances	327									
		Batta allowance	87									
		Travelling allowances and expenses	3,283									
		Total Allowances ...	3 697									
		Supplies and Services.										
		Cost of escorts (way charges) ...	.....									
		Cost of importing	39									
		Keep of elephants, &c.	.....									
		Purchase of boats	.. ...									
		Purchase of elephants, &c.	.. ..									
		Allowance to contractors for carriage of grains . ..	6,958									

GRANT 20—POLICE—*continued.*

HEADS AND ITEMS.	Actuals, 1891-92.	Budget estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	ESTIMATE OF 1893-94. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Expenditure—continued.										
SPECIAL POLICE—*continued.*										
SOUTH LUSHAI HILL FORCE—*continued.*										
Supplies and Services—concld.										
Cost of supplying, conveying, losses, &c., of provisions	3,07,685									
Ordnance stores	28,750									
Purchase of tents	.....									
Petty construction and repairs ...	1,500									
Clothing	11,355									
Rewards to informers...	.....									
Working allowance	3,664									
Transport of imported coolies ...	.....									
Purchase of arms, &c., accoutrements	1,425									
Total Supplies and Services ...	3,61,276									
Contingencies.										
Repair of tents	.....									The Superintendent of South Lushai Hills is in camp, and states that he is unable to furnish estimates for the ensuing year at present, and requests that the estimates for the current year may be adopted provisionally; but I have reproduced for the estimate of 1893-94 the figures advised by the Government of Bengal in letter No. 4096F., dated 5th November 1892.
Rates and taxes	195									
Purchase and repair of furniture ...	482									
Postage charges	112									
Telegram charges	3,037									
Office expenses and miscellaneous	6,085									
Repairs of arms and accoutrements	156									
Oil for lighting station-houses ...	.....									
Total Contingencies ...	10,067									
Total South Lushai Hill Force ...	6,28,226									
Chin-Lushai Expedition ...	1,01,466									
TOTAL LUSHAI ...	7,29,692	3,73,000					3,75,443	4,46,000	4,46,000	
CHITTAGONG FRONTIER.										
District and Assistant Superintendent	.....	3,900					3,900	(*a*) 3,900	(*a*) 3,900	(*a*) 1 Assistant Superintendent ... ... at Rs. 250 = Rs. 3,000; Local allowance ... „ 75 = 900; 3,900
POLICE FORCE.										
Inspectors and Sub-Inspectors ...	7,644						2,160	2,160	2,160	
Head-constables and constables ...	17,418						21,024	(*b*) 21,024	(*b*) 21,024	(*b*) 3 Head-constables ... „ 25 = 900; 6 Ditto ... „ 20 = 1,440; 13 Ditto ... „ 15 = 2,340; 39 Constables ... „ 10 = 4,680; 108 Ditto ... „ 9 = 11,664; 21,024
	25,062	23,184					23,184	23,184	23,184	
Clerks and servants	1,465						912	(*c*) 912	(*c*) 912	(*c*) 1 Clerk ... ... „ 42 = 504; 1 Mohurrir ... „ 24 = 288; 1 Daftari ... ... „ 10 = 120; 912
Menial Establishment.										
Servants	221	5,436					48	48	48	
Elephant establishment	.....						432	432	432	
Dak establishment	3,095						3,096	3,096	3,096	
Land transport establishment ...	396									
Fixed boat establishment	900						900	900	900	
Coolies	18,765	32,520					4,896	4,896	4,896	
	.....	37,956					.....	10,284	10,284	
Deduct—Probable savings ...	.....	642					.....	463	463	
	23,377	31,878					10,284	9,821	9,821	
Hospital Charges.										
Civil Hospital Assistants	2,155						300	300	300	
Medical stores	472						156	156	156	Items marked D included under contract contingent grant.
Medical comforts	.....						D50	.....	.....	
Country medicines	51						.....	.....	.....	
	2,678	506					506	456	456	
Allowances.										
Travelling allowance	492						1,185	685	685	Reduced on actuals.
Good conduct money	151						168	168	168	
	643	1,389					1,353	853	853	
Supplies and Services.										
Provision for 50 coolies	.....						2,400	2,400	2,400	
Purchase of clothing	2,010						D845	.....	.....	
Cost of free kits	.....						397	397	397	
Purchase of arms and accoutrements	192						9	9	9	
Reward to informers	220						D47	.....	.....	
Petty construction	1,507						619	619	619	
Petty repairs	.....						D1,000	.....	.....	Purchase of elephants ... ... Rs. 2,000; Ditto of boats ... ... 244 = 2,244
Boats, elephants, and mules ...	66						2,244	2,244	2,244	
Repairs of boats	.....						D180	.....	.....	
Escorts	55						33	33	33	
Ordnance stores	1						1,678	1,678	1,678	
Keep of elephants	144						602	602	602	
Transport of imported coolies ...	1,296						900	900	900	
Purchase of tents	.....						32	32	32	
	5,491	17,822					10,986	8,914	8,914	

GRANT 20—POLICE—*concluded.*

HEADS AND ITEMS.	Actuals, 1891-92.	Budget estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	ESTIMATE OF 1893-94. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
Expenditure—concluded.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
SPECIAL POLICE—*concluded.*										
SOUTH LUSHAI HILL FORCE—*concld.*										
Contingencies.										
Oil for lighting station-houses ...	95						86			
Purchase of turpentine	.....						15			
Hot weather charges	73						87			
Office expenses	371						1,325			
Repair of arms and accoutrements	150						149	4,872	4,872	Contract contingent grant.
Purchase and repair of furniture ...	48						75			
Miscellaneous charges	152						64			
Telegram charges	67						365			
Postage charges	213						254			
Total Contingencies ...	1,169	2,405					2,420	.....	4,872	
Total Chittagong ...	59,905	54,000					52,633	52,000	52,000	
Assam Frontier Police	7	.....					.....	.....	.....	
Total Special Police ...	7,89,441	4,27,000	5,70,137	2,94,177	8,64,314		4,28,076	4,98,000	4,98,000	
CATTLE POUNDS.										
Establishment.										
Clerks	2,443	1,020	1,267	1,137	2,404		1,020	1,020	1,020	
Pound-keepers	1,712	2,720	791	850	1,641		2,768	2,768	2,768	
Servants	196		128	112	240					
Total Establishment	4,351	3,740	2,186	2,099	4,285		3,788	3,788	3,788	
Travelling allowance	3	.....	3	139	142		.....	.....	.....	
Supplies and Services.										
Petty construction and repairs ...	1,058	1,163	845	115	960		1,174	1,065	1,065	
Feed of impounded cattle	791	.....	546	669	1,215		.....	.....		
Contribution from pounds to municipality	.....	.....	.....	.....	.....		.....	.....		
Total Supplies and Services ...	1,849	1,163	1,391	784	2,175		.....	.....	1,065	
Contingencies.										
Postage charges	6	8	6	.....	6		10	10	10	
Rent, rates, and taxes	301	.....	201	106	307		.....	.....	.....	
Other contingencies	272	89	179	73	252		137	137	137	
Total Contingencies ...	579	97	386	179	565		147	147	147	
TOTAL CATTLE POUNDS ...	6,782	5,000	3,966	3,201	7,167		5,109	5,000	5,000	
STEAM-BOILER INSPECTION ESTABLISHMENT.										
Establishment.										
Engineer and Inspectors	12,460	12,700	6,450	7,191	13,641		12,460	12,460	12,460	
Clerks and servants	2,302	2,292	1,146	1,337	2,483		2,292	2,292	2,292	
Temporary Establishment	.....	.....	.....	513	513		.....	.....	.....	
Deduct—Probable savings ...	.....	14,992 932	.....	.....	.....		.....	14,752 502	14,752 502	
Total Establishment ...	14,762	14,060	7,596	9,041	16,637		14,752	14,250	14,250	
Allowances.										
Travelling allowances	4,172	4,400	1,968	1,808	3,776		4,450	4,450	4,450	
Supplies and Services.										
Fees to Commissioners	1,400	1,300	700	700	1,400		1,300	1,300	1,300	
Contingencies.										
Postage stamps	40	240	40	80	40		.....	1,000	1,000	
Rent, rates, and taxes	240		120		200		.....			
Subscriptions to newspapers ...	128	1,000	128	477	823		1,000			
Miscellaneous	741		218							
Total Contingencies ...	1,149	1,240	506	557	1,063		.....	.....	.....	
TOTAL STEAM-BOILER INSPECTION ESTABLISHMENT.	21,483	21,000	10,770	12,106	22,876		21,502	21,000	21,000	

F. daC. & others—Reg. No. 7206C—224—17-2 93.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 25TH JANUARY 1893.

RESOLUTION—No. 576F.

READ—

Memorandum from the Accountant-General, Bengal, No. 0487, dated the 22nd December 1892, submitting the estimates of receipts and expenditure of the Police Department for 1893-94.

RECEIPTS.

The Accountant-General estimates the total receipts for 1893-94 at Rs. 2,46,000 against Rs. 4,60,000, the sanctioned estimate for the current year, and Rs. 4,48,640, the actuals of 1891-92. The decrease is due to the exclusion of receipts on account of village police in the Chota Nagpur Division, which are transferred from Provincial to Local. The estimate is accepted.

EXPENDITURE.

2. The Accountant-General has estimated the total expenditure for 1893-94 at Rs. 56,73,000 against Rs. 57,90,000, the sanctioned grant for the current year, and Rs. 59,97,588, the actuals of 1891-92. This estimate is accepted provisionally, subject to the following modifications.

3. Under "Presidency Police," sub-head "Guards for Public Buildings," the Accountant-General has made a provision of Rs. 40,991 for salaries of the force. This should be raised by Rs. 1,008 to provide for guards to be placed over Government House during His Excellency the Viceroy's absence from Calcutta. Under the same sub-head a provision of Rs. 740 has been made for "Office expenses and Miscellaneous," which should be reduced to Rs. 400, the sanctioned grant for the current year. The total estimate under the sub-head will then stand at Rs. 49,907, and the total grant for "Presidency Police" will accordingly be placed at Rs. 7,57,000 in round numbers.

4. The Accountant-General's estimate under "District Executive Force" amounts to Rs. 41,29,000. This should be raised to Rs. 41,30,000 in round numbers to provide for the substitution of police guards for the military guard at Government House at Barrackpore, at an annual cost of Rs. 803.

5. The estimate under "Special Police," amounting to Rs. 4,98,000, includes a lump provision of Rs. 4,46,000 for expenditure during the ensuing year under the head "South Lushai Hill Force." The estimate is accepted provisionally, subject to any modifications which Government may hereafter find it necessary to make in view of the approaching transfer of the South Lushai country to Assam.

6. The Accountant-General's estimate under "Railway Police" will be raised from Rs. 1,04,000 to Rs. 1,09,000, with reference to the actuals of 1891-92, which amount to Rs. 1,12,854.

7. In accordance with the foregoing remarks, the grant for the year 1893-94 will stand as follows:—

			Sanctioned grant. Rs.
Presidency Police	...	...	7,57,000
Superintendence	...	...	1,30,000
District Executive Force	...	...	41,30,000
Village Police	...	...	20,000
Special Police	...	...	4,98,000
Railway Police	...	...	1,09,000
Cattle-pounds	...	...	5,000
Steam Boiler Inspection Establishment		...	21,000
Refunds	...	...	10,000
	Total	...	56,80,000

ORDER.—Ordered that a copy of this Resolution, with a copy of the estimate, be forwarded to the Inspector-General of Police, Commissioner of Police Calcutta, Commissioners of the Presidency, Burdwan, and Chittagong Divisions Accountant-General, Bengal, and the Municipal and Judicial Departments, for information.

By order of the Lieutenant-Governor of Bengal,

H. H. RISLEY,

Secretary to the Govt. of Bengal.

Nos. 577-84F.

COPY forwarded to the

By order of the Lieutenant-Governor of Bengal,

H. J. McINTOSH,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 30th January 1893.

W. S.—Reg. No. 7040C—229—30.1.93.

MARINE BUDGET ESTIMATE FOR 1893-94.

[FILE F $\frac{1\text{-E}}{30}$ 4]

No. 0447Bt., dated Fort William, the 24th November 1892.

Memo. by—R. E. HAMILTON, ESQ., Offg. Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

HEADS AND ITEMS.	Actuals, 1891-92.	Sanctioned estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1892.			Increase compared with sanctioned estimate.	Decrease compared with sanctioned estimate.	REVISED ESTIMATE, 1892-93.		ESTIMATE OF 1893-94.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1891-92.	First six months of 1892-93.	Total.			Proposed by Accountant-General.	Passed by Government.	Proposed by Local Officer.	Revised by Accountant-General.		
Receipts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Sale proceeds of vessels and stores	7,766	2,000	7,766	151	7,917	.....	.....			2,000	2,000		The actuals of 1891-92 include Rs. 5,000 on account of sale proceeds of the steam-launch *Linnet*.
Registration and other fees ...	32,559	36,000	15,564	16,070	31,634	.....	3,000			36,215	33,000		Based on the average actuals of the past three years.
Pilotage receipts	8,84,011	8,88,000	4,55,725	3,57,680	8,13,405	.....	38,000			8,84,500	8,50,000		Ditto.
Miscellaneous.													
Deductions for mess money ...	11,691	12,000	5,879	6,121	12,000	.....	.....			11,700	12,000		Based on actuals.
Contribution to Life Boat Establishment, Goalundo ...	140	300	.....	701	701	.....	.....			300	300		
Marine surveys	20,126	20,000	8,739	11,153	19,892	1,000	.....			20,550	21,000		
Other items	9,115	9,700	3,350	4,318	7,668	.....	.....			2,700	9,700		
Total Miscellaneous ...	41,072	42,000	17,968	22,293	40,261	1,000	.....			35,250	43,000		
Total ...	9,65,408	9,68,000	4,97,023	3,96,194	8,93,217	1,000	41,000	9,30,000	8,60,000	9,57,965	9,28,000	9,12,000	

GRANT 21.—MARINE.

Abstract of Expenditure.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Salaries and allowances of officers and men afloat ...	61,844	56,000	25,983	31,966	57,889	5,500	.....			61,342	61,500	61,342	Increase due to provision for charges on account of the new brig to replace the P. V. *Coleroon*.
Victualling of officers and men afloat	12,549	19,000	6,414	9,964	16,378	.....	1,000			17,968	18,000	18,000	Based on probable requirements estimated by the Port Officer, Calcutta.
Purchase of marine stores and coal for the building, repairs and outfit of ships and vessels	1,14,441	88,000	1,06,890	23,331	1,30,221	.....	14,000			72,137	74,000	74,000	The high actuals in 1891-92 were due to additional expenditure in replacing P. V. *Fame*.
Purchase and hire of ships and vessels	9,800	1,000	9,800	.....	9,800	1,49,000	.....			1,50,000	1,50,000	1,32,000	Provision made for the cost of a new pilot vessel to replace the *Coleroon*.
Pilotage, pilot establishments and vessels	5,85,415	5,64,000	3,01,523	2,59,212	5,60,735	20,000	.....			5,84,110	5,84,000	5,90,000	Based on actuals and probable requirements estimated by the Port Officer.
Marine establishments	73,925	72,000	36,601	38,352	74,953	2,000	.....			74,345	74,000	73,070	*Vide* details.
Subsidies to steam-boat companies	30,333	35,000	20,416	14,583	34,999	.....	15,000			.....	20,000	17,500	Reduced with reference to the term agreed to by the Government of Bengal in letter No. F $\frac{1\text{-S}}{14}$ 2, dated 4th June 1889, addressed to the Secretary to the Chief Commissioner of Assam.
Miscellaneous	47,023	44,000	33,201	13,268	46,469	.....	5,000			28,631	39,000	41,000	*Vide* details.
State Yacht establishments ...	6,207	6,000	2,999	3,367	6,366	.....	1,000			5,021	5,000	5,000	Establishment Rs. for *Clytie* ... 1,280 Establishment for *Rhotas* and Bhodio 3,741 5,021 Deduct probable savings ... 21 5,000
Refunds	474	.....	464	52	516	500	.....			.....	500	500	Based on actuals.
Total ...	9,42,011	8,85,000	5,44,291	3,94,035	9,38,326	1,77,000	36,000	9,10,000	9,10,000	9,93,554	10,26,000	10,37,412	
Deduct for rounding ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	412	
Total ...	9,42,011	8,85,000	5,44,291	3,94,035	9,38,326	1,77,000	36,000	9,10,000	9,10,000	9,93,554	10,26,000	10,37,000	

GRANT 21.—MARINE—*continued.*

Numbers 1892-93.	Numbers 1893-94.	Heads and Items.	Actuals, 1891-92.	Sanctioned estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate based on actuals of first 6 months, 1892-93.	Estimate of 1893-94. Proposed by Local Officer.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		Expenditure.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
		SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT.										
		PILOT VESSELS.										
		Salaries.										
		P. V. Fame.										
1	1	Chief Officer (150)		1,800					1,800	1,800	1,800	Provision has been made for the sanctioned scale of establishment.
1	1	Second Officer (125)		1,500					1,500	1,500	1,500	
1	1	Additional Second Officer (125) ...		1,500					1,500	1,500	1,500	
1	1	Serang (35) ...		420					420	420	420	
1	1	Carpenter (25) ...		300					300	300	300	
4	4	Secunnies (at 27 each)										
1	1	First Tindal		1,620					1,620	1,620	1,620	
1	1	Second Tindal (24)		288					288	288	288	
1	1	Sailmaker (18) ...		216					216	216	216	
1	1	Cassaub (16) ...		192					192	192	192	
1	1	Officer's cook (17)		204					204	204	204	
1	1	Bhandary										
1	1	Steward (at 15 each)										
1	1	Topaz		540					540	540	540	
4	4	Lascars (at 20 each)		960					960	960	960	
4	4	Lascars (at 18 each)		864					864	864	864	
4	4	Lascars (at 17 each)		816					816	816	816	
12	12	Lascars (at 15 each)		2,160					2,160	2,160	2,160	
		Bullock money ...		.....					.....	.....	.....	
		Total P. V. *Fame* ...	13,072	15,380	3,973	7,495	11,468		13,380	13,380	13,380	
		P. V. "Sarsuti."										
		(*Vide* details under P. V. *Fame*) ...	12,704	13,380	7,564	9,481	17,045		13,380	13,380	13,380	
		For the new P. V. in place of "Coleroon."										
		(*Vide* details under P. V. *Fame*) ...	7,434	.....	738	25	763		6,690	6,690	6,690	Provision made for six months only.
		Extra crew for pilot vessels ...	.....	2,696	−409	364	−45		1,348	1,348	1,348	
		Contingencies of pilot vessels ...	.....	.....	.....	.....	.....		.....	.....	.....	
		Total Pilot Vessels	33,210	29,456	11,866	17,365	29,231		34,798	34,798	34,798	
		Steamer "Guide."										
1	1	Commander (400 to 500)		4,800					4,800	4,800	4,800	Provision made for the sanctioned scale of establishment.
1	1	Chief Officer (150)		1,800					1,800	1,800	1,800	
		Store allowance ...		360					360	360	360	
1	1	Additional Chief Officer (150) ...		1,800					1,800	1,800	1,800	
1	1	Chief Engineer (250 to 400)		3,000					3,000	3,000	3,000	
		Charge allowance		540					540	540	540	
1	1	2nd Engineer (200)		2,400					2,400	2,400	2,400	
1	1	3rd Engineer (100)		1,200					1,200	1,200	1,200	
1	1	Serang (30) ...		360					360	360	360	
1	1	Tindal (21) ...		252					252	252	252	
1	1	Carpenter's crew (25)		300					300	300	300	
3	3	Secunnies (at 25 each)		900					900	900	900	
2	2	Cassaub (16) (25)		372					372	372	372	
2	2	Bhabdaries (15) ...		360					360	360	360	

GRANT 21.—MARINE—*continued.*

Numbers 1892-93.	Numbers 1893-94.	Heads and Items.	Actuals, 1891-92.	Sanctioned estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate based on actuals of first six months, 1892-93.	Estimate, 1893-94. Proposed by Local Officer.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		Expenditure—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT—*concluded.*										
		Steamer "Guide"—concld.										
1	1	Butler (15) ...	.....	180	.....	.....	.....	.....	180	180	180	Provision made for the sanctioned scale of establishment.
1	1	Cook (20) ...	.....	240	.....	.....	.....	.....	240	240	240	
1	1	Cuddy servant (10)	.....	120	.....	.....	.....	.....	120	120	120	
1	1	Topaz (15) ...	.....	180	.....	.....	.....	.....	180	180	180	
1	1	Moslulchi (8) ...	.....	96	.....	.....	.....	.....	96	96	96	
1	1	Commander's servant (10)	.....	120	.....	.....	.....	.....	120	120	120	
12	12	1st class lascars (15) ...	.....	2,160	.....	.....	.....	.....	2,160	2,160	2,160	
2	2	Boys (8) ...	.....	192	.....	.....	.....	.....	192	192	192	
1	1	Stoker tindal (25)	.....	300	.....	.....	.....	.....	300	300	300	
12	12	Firemen (18)	.....	2,592	.....	.....	.....	.....	2,592	2,592	2,592	
2	2	Coal-trimmers (15)	.....	360	.....	.....	.....	.....	360	360	360	
2	2	Greasers (20) ...	.....	480	.....	.....	.....	.....	480	480	480	
		Extra crew occasionally required	.....	.....	.....	.....	.....	.....	.....	.....	...	
		Total Steamer *Guide* ...	25,104	25,464	11,355	13,911	25,266	.....	25,464	25,464	25,464	
		PORT OFFICER'S STEAM-LAUNCH "ENCHANTRESS."										
1	1	Engine-driver (30)	.....	360	.....	.....	.....	.....	360	360	360	
1	1	Fireman } at (18 each)	.....	216	.....	.....	.....	.....	432	432	432	
1	1	Tindal } at (18 each)		216								
2	2	Lascars (at 12) ...	.....	288	.....	.....	.....	.....	288	288	288	
		Total Port Officer's steam-launch *Enchantress* ..	1,080	1,080	540	630	1,170	.....	1,080	1,080	1,080	
		Steam-launch *Active*	2,419	.....	2,222	.....	2,222	.....	.....	.....		
		Port Officer's gig	31	.....	.....	.....	.....	.....	.....	158		
		Total Salaries and Allowances of officers and men afloat ...	61,844	56,000	25,983	31,906	57,889	.....	61,342	61,500	61,342	
		VICTUALLING OF OFFICERS AND MEN AFLOAT.										
		Mess allowance to pilot vessel officers	7,625	12,312	1,679	6,573	8,252	.....	3,000	3,000	3,000	Port Officer's estimate based on requirements reproduced.
		Victualling allowance to pilot vessel crews							8,500	8,500		
		Mess allowance to steamer *Guide* officers	4,838	2,520	4,649	3,381	8,030	.....	2,160	2,160	2,160	
		Mess allowance to steam-launch *Clytie*	.....	.....	.....	.....	.....	.....	.....	.....	...	
		Victualling allowance to steamer *Guide* crew	.....	3,980	.....	.....	.....	.....	3,948	3,980	3,980	
		State yacht *Rhotas* and Bholio	86	...	86	10	96	.....	.....	...		
		Bullock money	.....	288	.....	.....	...	.....	360	360	...	
		Total Victualling of Officers, &c.	12,549	19,000	6,414	9,964	16,378	.....	17,968	18,000	18,000	
		PURCHASE OF MARINE STORES, &c.										
		BUILDING, REPAIR, AND OUTFIT (MATERIAL).										
		Pilot vessels	42,926	20,286	41,353	11,311	52,664	.....	18,280	20,000	20,000	Port Officer's estimate slightly raised with reference to actuals of first six months of 1892-93.
		Steamer *Guide*	16,848	5,815	15,272	2,339	17,611	.....	6,987	7,000	7,000	
		Do. *Florence*	710	.....	624	54	678	.....	423	450	450	Port Officer's estimates slightly altered for rounding the total.
		Steam-launch *Enchantress* .	1,533	883	1,501	104	1,605	.....	653	650	650	
		Bholios and State yacht *Rhotas*	9,373	9,000	9,329	615	9,944	.....	2,049	2,000	2,000	
		Steam-launch *Clytie*	501	1,316	382	127	509	..	841	900	900	
		Ditto *Minty* . ..	17	.....	17	.....	17	...	.....	.....		
		Total Building, Repair, and Outfit (Material)	71,908	37,500	68,478	14,550	83,028	.....	29,192	31,000	31,000	

GRANT 21.—MARINE—*continued.*

HEADS AND ITEMS.	Actuals, 1891-92.	Sanctioned estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate based on actuals of first six months 1892-93.	Estimate, 1893-94. Proposed by Local Officer.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
Expenditure—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
PURCHASE OF MARINE STORES, &c.—*continued.*										
BUILDING, REPAIR, AND OUTFIT (PERSONNEL).										
Pilot vessels	15,464	20,287	14,958	2,268	17,226		18,288	20,000	26,000	*Vide* remarks above.
Steamer *Guide*	7,673	5,815	7,673	795	8,468		6,956	7,000	7,000	
Steam-launch *Clytie*	303	1,515	303	164	467		842	900	900	
Ditto *Florence*	707	.....	707	5	712		423	450	450	
Ditto *Enchantress* ...	971	883	971	44	1,015		633	650	650	
Ditto *Lorma*	3	.....	3	.....	3		.....	.....	.....	
Ditto *Hetty*	2	.....	2	.....	2		.....	.....	.....	
Bholios and State yacht *Rhotas*	8,501	9,000	8,501	475	8,976		2,040	2,000	2,500	
Total Building, Repair, and Outfit (Personnel)	33,624	37,500	33,148	3,751	36,869		29,191	31,000	31,000	
COAL SUPPLIED TO SHIPS AND VESSELS.										
Pilot vessels	455	1,050	196	95	291		959	1,000	1,000	
Steamer *Guide*	7,534	11,050	4,533	4,602	9,135		11,538	9,500	9,500	Reduced with reference to actual charges.
Do. *Enchantress*	303	500	194	105	299		339	500	500	
Steam-launch *Clytie*	140	400	61	35	96		321	500	500	
Ditto *Hetty*	13	.....	.....	.....	.....		.....	.....	.....	
Ditto *Lorma*	66	.....	.....	.....	.....		.....	.....	.....	
Ditto *Florence*	389	.....	310	184	494		588	400	400	
State yacht *Rhotas* and Bholio	9	.....	.....	9	9		9	10	10	
Total Coal Supplied to Ships and Vessels	8,909	13,000	5,294	5,030	10,324		13,754	12,000	12,000	
Total Purchase of Marine Stores, &c.	1,14,441	88,000	1,06,890	23,331	1,30,221		72,137	74,000	74,000	
PILOTAGE AND PILOT ESTABLISHMENTS.										
Earnings and Allowances of Pilots.										
Branch Pilots	44,779	41,600	18,562	21,537	40,099		42,000	42,000	42,000	Port Officer's estimate reproduced with reference to actuals.
Allowances to Masters and Mate Pilots	21,116	16,500	14,364	9,187	23,551		16,800	22,000	22,000	Port Officer's estimate raised with reference to actuals.
Allowance to Licensed and Apprenticed Leadsmen ...	9,416	15,000	4,577	5,179	9,756		18,000	10,000	10,000	Port Officer's estimate reduced with reference to actuals.
Lead-money to Licensed and Apprenticed Leadsmen ...	2,664	4,000	1,019	583	1,602		3,000	3,000	3,000	Port Officer's estimate reproduced with reference to actuals.
Pilotage allowance to Free List Pilots, Calcutta	3,51,663	3,00,000	1,89,045	1,48,689	3,37,734		3,50,000	3,50,000	3,50,000	Port Officer's estimate reproduced with reference to actuals.
Pilotage allowance to Licensed Pilots, Calcutta	1,28,612	1,56,000	59,697	59,441	1,19,138		1,28,000	1,28,000	1,28,000	Port Officer's estimate reproduced with reference to actuals.
Pilotage charges at Chittagong	8,307	10,640	4,859	3,159	8,018		10,640	9,316	9,316	Port Officer's estimate reduced with reference to actuals.
Pilotage charges at Balasore ...	756	1,000	516	480	996		.....	1,000	1,000	
Surgeon at the Sandheads (333)	4,200	4,000	2,712	2,119	4,831		.....	3,684	3,684	Represents salary of the Surgeon at Sandheads not provided for in the Port Officer's estimate, *plus* pay of his peon included under establishment of Port Officer's Department.
Total earnings, &c., of Pilots ...	5,71,513	5,48,740	2,95,351	2,50,374	5,45,725		5,68,440	5,69,000	5,75,000	
Mess, Passage, and Miscellaneous.										
Mess-money of Pilots	12,347	11,260	5,872	7,284	13,156		12,350	12,350	12,350	
Passage-money of Pilots	452	1,500	135	62	197		1,000	650	650	Reduced on actuals.
Value of stores	78	280	57	84	141		100	100	100	Ditto.
Miscellaneous	1,025	1,500	108	1,048	1,156		1,500	1,180	1,180	Ditto.
Mess allowance to Surgeon at the Sandheads	.....	720	.....	360	360		720	720	720	
Total Mess, Passage, and Miscellaneous	13,902	15,260	6,172	8,838	15,010		15,670	15,000	15,000	
Total Pilotage and Pilot Establishments	5,85,415	5,64,000	3,01,523	2,59,212	5,60,735		5,84,110	5,84,000	5,90,000	
MARINE ESTABLISHMENT.										
PORT OFFICER'S DEPARTMENT.										
Salary.										
Port Officer (1,000)	14,100	12,000	6,000	6,000	12,000		12,000	12,000	16,070	Actuals of 1891-92 include privilege leave allowance.
NUMBERS. 1892-93. / 1893-94. — *Establishment.*										
1 / 1 Clerk on Rs. 200 and above ...	3,000	3,000	1,500	2,110	3,610		3,000	3,000	3,000	
10 / 10 Clerks less than Rs. 200	7,560	7,116	3,887	4,130	8,017		7,056	6,972	6,972	Pay of the peon attached to the Surgeon at Sandheads provided for under this head by the Port Officer, but provision included under the head to which the salary of the Surgeon is debited.
13 / 13 Servants										
Total Establishment	10,560	10,116	5,387	6,240	11,627		10,056	9,972	9,972	

GRANT 21.—MARINE—*continued.*

Heads and Items.	Actuals, 1891-92.	Sanctioned estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, based on actuals of first six months 1892-93.	Estimate, 1893-94. Proposed by Local Officer.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
Expenditure—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
MARINE ESTABLISHMENT—*continued.*										
PORT OFFICER'S DEPARTMENT—*continued.*										
Allowances.										
Travelling allowances	75	200	75	.....	75		200	128	128	Reduced on actuals.
Supplies and Services.										
Value of ordnance stores ...	.....	.....	.....	.....	.....		.....	.....	.....	
Value of mathematical stores ...	218	.....	218	.....	218		220	220	220	
Dockyard services and supplies	.....	.....	.....	.....	.....		.....	.....	.....	
Petty construction and repairs	.....	300	.....	.....	.....		700	680	680	
Purchase of books	.....	396								
Total Supplies and Services	218	696	218	.....	218		920	900	900	
Contingencies.										
Subscriptions to newspapers ...	217	.....	217	.....	217		.....	.....	.....	
Rents, rates, and taxes	885	900	—64	603	539		900	900	900	A small increase has been made with reference to actuals.
Postage charges	283	.....	97	179	276		300	300	300	
Telegram charges	344	.....	146	183	329		350	350	350	
Office expenses and miscellaneous	1,673	2,088	779	983	1,762		1,650	1,650	1,650	
Total Contingencies ...	3,402	2,988	1,175	1,948	3,123		3,200	3,200	3,200	
Total Port Officer's Department	28,355	26,000	12,855	14,188	27,043		26,376	26,200	26,270	
CHARGES FOR THE SURVEY OF STEAM-VESSELS AT CALCUTTA.										
NUMBERS. 1892-93. / 1893-94. *Salaries.*										
2 / 2 Surveyors	17,758	18,000	9,187	9,185	18,372		18,720	18,720	18,720	Increase due to annual increment.
Establishment.										
1 / 1 Clerk	582	612	282	349	631		656	612	612	The provision made by the Port Officer on account of increment for the broken period of the year has been struck out, with reference to clause (*b*) of article 155 of the Civil Account Code.
1 / 1 Servant										
Native crew ...	.....	.....	.....	.....	.....		.....	.....	.....	
Travelling allowance	716	1,240	716	1,117	1,833		840	1,000	1,000	The Port Officer's estimate under these heads have been raised with reference to actuals.
Contingencies ...	847	148	459	93	552		148	371	371	
Maintenance of steam-launch *Florence*	972	600	335	523	858		897	897	897	Provision made for the establishment entertained for the steam-launch *Florence.*
Total charges for the survey of Steam Vessels at Calcutta	20,875	20,600	10,979	11,267	22,246		21,261	21,660	21,660	
Marine Court.										
Judge (Rs. 200) ...	2,400	2,400	1,200	.....	1,200		2,400	2,400	2,400	
Contingencies ...	325	1,000	107	199	306		1,000	600	600	Reduced with reference to actuals.
Total Marine Court	2,725	3,400	1,307	199	1,506		3,400	3,000	3,000	
SHIPPING MASTER.										
Salaries.										
NUMBERS. 1892-93. / 1893-94.										
1 / 1 Deputy Shipping Master ...	6,520	6,572	3,280	3,360	6,640		7,000	6,960	6,960	Increment for two months estimated for by the Port Officer has been excluded from the provision with reference to clause (*b*) of Article 155 of the Civil Account Code.
1 / 1 Assistant Shipping Master ...	4,790	4,800	2,400	2,400	4,800		4,800	4,800	4,800	
Deduct—Probable savings ...	.....	.....	.....	.....	.....		.....	.....	.....	
Total Salaries ...	11,310	11,372	5,680	5,760	11,440		11,800	11,760	11,760	

GRANT 21.—MARINE—*concluded.*

Numbers 1892-93.	Numbers 1893-94.	Heads and Items.	Actuals, 1891-92.	Sanctioned estimate, 1892-93	Actuals of 12 months ending 30th September 1893. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate based on actuals of first six months 1892 93.	Estimate, 1893 94. Proposed by Local Officer.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		Expenditure—concluded.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		MARINE ESTABLISHMENT—*concluded.*										
		SHIPPING MASTER—*concluded.*										
		Establishment.										
9	12	Clerks less than Rs 200	4,871	4,740	2,507	3,243	5,750		5,470	5,460	5,460	Provision has been made for the sanctioned estimate excluding increment for the broken period of the year, with reference to clause (b) Article 155, of the Civil Account Code.
8	9	Servants	729	732	366	427	793		732	732	732	
		Temporary establishment	.....	.....	.....	80	80					
		Total Establishment	5,600	5,472	2,873	3,750	6,623		6,202	6,192	6,192	
		Allowances.										
		Travelling allowances	360	360	180	180	360		360	360	360	
		Boat allowance		.....					.....	.....		
		Total Allowances	360	360	180	180	360		360	360	360	
		Supplies and Services.										
		Remuneration to Examiners	3,653	3,503	2,000	2,320	4,320		3,653	3,595	3,595	
		Contingencies.										
		Rents, rates, and taxes	401	643	401	572	973		643	643	643	
		Postage and telegram charges	32	50	15	18	33		50	50	50	
		Miscellaneous	594	600	291	109	400		600	600	600	
		Total Contingencies	1,047	1,293	727	679	1,406		1,293	1,293	1,293	
		Total Shipping Master	21,970	22,000	11,460	12,698	24,158		23,308	23,200	23,200	
		Total Marine Establishment	73,925	72,600	36,661	38,352	74,953		74,345	74,000	76,070	
		MISCELLANEOUS.										
		Miscellaneous Charges.										
		Mooring line	10,742	14,286	7,143	7,269	14,412		14,286	14,286	14,286	
		Harbour Master's fees	2,146	1,400	2,078	301	2,379		1,400	1,400	1,400	
		Life-boat establishment at Goalundo	309	696	254	45	299		696	694	696	
		Shipping fees and sundries	506	1,000	294	226	520		1,000	673	673	Reduced with reference to actuals.
		Clerks for Leadsmen's quarters	.....	300	.....	.....	.....		300	300	300	
		Servants	1,145	720	510	595	1,105		720	720	720	
		Allowance to Port Commissioners for collecting pilotage bills	2,800	2,800	.....	2,800	2,800		2,800	2,800	2,800	
		Tidal Semaphores at False Point	.....	.....					.....	.....		
		Fees to Masters of merchant vessels for sitting on Courts of Enquiry	675	1,000	400	500	900		1,000	1,000	1,000	
		Contributions to Port Funds	10,000	15,000	10,000	.....	10,000		.....	10,000	10,000	The net deficit of the Balasore Port Fund at the close of 1891-92 was Rs 15,000, but as Government has decided in Finance Department letter No. 4197F., dated the 11th November 1892, addressed to the Government of India, Finance and Commerce Department, to contribute to that Fund Rs. 15,000 in the current year, a provision of Rs. 10,000 has been made in the estimate of 1893 94 to meet the deficit of the Fund for 1892-93
		House-rent	7,896	8,000	1,213	1,009	2,222		8,000	8,000	8,000	
		Renewal of tents and furniture	.....	125	.....	.....	.....		125	125	125	
		Miscellaneous	16,544	3,678	11,308	523	11,831		4,000	4,000	5,000	The high actuals in 1891 92 were owing to special charges in connection with the Government Pilot Vessel *Coleroon*, viz.— Rs. Amount paid to the families of lost seamen 4,080 Amount paid to Steam Navigation Company for search of *Coleroon* 6,094
		Deduct—Probable savings										
		Total Miscellaneous	47,023	44,000	33,200	13,268	46,468		29,327	39,000	41,000	

H. P.—Reg. No. 5901C—198—3-1-93.

[FILE F $\frac{1\text{-E}}{30}$ 5.]

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 31ST DECEMBER 1892.

RESOLUTION—No. 5179F.

READ—

Memorandum from the Accountant-General, Bengal, No. 0447Bt., dated the 24th November 1892, submitting the estimates of Provincial Receipts and Expenditure of the Marine Department for the year 1893-94.

RECEIPTS.

The Accountant-General estimates the total receipts for 1893-94 at Rs. 9,28,000 against Rs. 9,68,000, the sanctioned grant for 1892-93, and Rs. 9,65,408, the actuals of 1891-92. The actual receipts during the first seven months of the current year amounted to Rs. 4,18,081 against Rs. 5,58,110, those of the corresponding period of 1891-92, showing a decrease of Rs. 1,40,029. This decrease is almost entirely due to a falling off in the receipts from pilotage fees at the Port of Calcutta, which amounted to Rs. 3,67,607 during the first seven months of 1892-93, against Rs. 5,06,622, the figures for the corresponding period of the previous year. In view of this decrease, the Accountant-General's revised estimate for the current year will be reduced from Rs. 9,30,000 to Rs. 8,60,000, and for the same reason his estimate of Rs. 9,28,000 for 1893-94 will be placed at Rs. 9,12,000, the average actuals of the past five years.

2. In the estimates under review the receipts from pilotage at the Ports of Calcutta and Chittagong have again been shown together under one head. The Accountant-General's attention will be invited to the Resolution on the estimates for the current year, in which it was suggested that these receipts might with advantage be shown separately for the two ports.

EXPENDITURE.

3. The Accountant-General has made a provision of Rs. 158 under the head "Salaries and allowances of officers and men afloat," sub-head "Port Officer's gig." Under the orders contained in Marine Department letter No. 902Marine, dated the 4th April 1891, no portion of the cost of the maintenance of the steam-launch *Active*, which belongs to the Port of Chittagong, or of the Chittagong Port Officer's gig, is debitable to Provincial Marine. The provision of Rs. 158 will accordingly be struck out.

4. It appears from the estimate that a sum of Rs. 32 was debited to Provincial Marine in 1891-92 on account of the repairs of the steam-launch *Hetty*, and of the cost of coal supplied to that vessel. The *Hetty* belongs to the Commissioners of the Port of Calcutta, and the Accountant-General will be asked why this debit has been accepted against the Provincial Revenues.

5. *Purchase and hire of ships and vessels.*—A sum of Rs. 1,50,000, which will be required next year to meet the balance of the cost of the new pilot vessel to replace the *Coleroon*, which is under construction at the Government dockyard at Bombay, has been provided under this head. As this amount does not include the charge for bringing that vessel to Calcutta, a sum of Rs. 2,000 will be added to the estimate on this account, and the grant under this head will stand at Rs. 1,52,000.

6. Under "*Earnings and allowances of Pilots*" a sum of Rs. 42,000 has been entered against Branch Pilots. The new brig to replace the *Coleroon* is expected to arrive during the year, and provision has been made in the estimate for the salaries and allowances of the officers and men of that vessel for six months. The pay for that period of the Branch Pilot who will be in command of that vessel should also be provided, and the Accountant-General's estimate will accordingly be raised to Rs. 48,000.

7. Under "*Marine establishment*" the Accountant-General has included a provision of Rs. 12,000 for the pay of the Port Officer at the rate of Rs. 1,000 a month, the salary drawn by Captain Petley. Under the orders of the Secretary of State Captain Petley will vacate the appointment of Port Officer of Calcutta on the 1st April 1893, and his successor, who will be an officer of the

Indian Marine, will, under Marine Circular No. 4, dated the 13th March 1886, be entitled to a salary of Rs. 1,370 a month, thus:—

	Rs.
Grade pay	500
Staff allowance	870
Total	1,370

The Accountant-General's estimate will accordingly be raised to Rs. 16,070, thus:—

	Rs.
For one month at Rs. 1,000	1,000
For eleven months at Rs. 1,370	15,070
Total ...	16,070

8. *Subsidies to Steam-boat Companies.*—As the Government of Bengal has consented to contribute only $\frac{35}{100}$ of the subsidy of Rs. 50,000 to be granted to the River Steam Navigation Company for the Brahmaputra Valley Mail Service, under the new contract which may be made in 1893, the provision under this head will be reduced from Rs. 20,000 to Rs. 17,500.

9. *Contributions to Port Funds.*—A sum of Rs. 10,000 has been provided under this head to meet the deficit of the Balasore Port Fund for 1892-93. The Fund closed on the 31st March 1892 with a debit balance of Rs. 13,542, and the receipts during the current year, including a contribution from Government of Rs. 15,000, are estimated to amount to Rs. 17,733, and the expenditure at Rs. 16,361. The deficit at the close of the year is therefore expected to amount to Rs. 12,170. The Accountant-General's estimate of Rs. 10,000 will accordingly be raised to Rs. 12,000.

10. The Accountant-General's estimates of expenditure under the remaining heads are accepted.

11. In accordance with the foregoing remarks, the total grant for 1893-94 will stand at Rs. 10,37,412, or Rs. 10,37,000, in round numbers.

12. The Accountant-General has placed the revised estimate of expenditure for the current year at Rs. 9,10,000 against Rs. 8,85,000, the sanctioned grant. The actual expenditure during the first seven months of 1892-93 amounted to Rs. 4,49,956 against Rs. 4,89,539, the figures for the corresponding period of the previous year, showing a saving of Rs. 39,583. In view of these figures the revised estimate, which includes the special charge of Rs. 25,000 required during the current year to meet the expenditure on account of the new pilot vessel to replace the *Coleroon*, will be retained.

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimates, be forwarded to the Port Officer, Calcutta, the Accountant-General, Bengal, the Board of Revenue, and the Marine Department of this Government, for information.

By order of the Lieutenant-Governor of Bengal,

H. H. RISLEY,

Secretary to the Government of Bengal.

No. 5180F.

COPY, with a copy of the estimates, forwarded to the Accountant-General, Bengal, for information. His special attention is invited to paragraphs 2 and 4 of the Resolution.

Nos. 5181-83F.

COPY, with copy of the estimates, forwarded to the Board of Revenue, the Port Officer, Calcutta, and the Marine Department of this Government for information.

By order of the Lieutenant-Governor of Bengal,

H. J. McINTOSH,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 31st December 1892.

H. P.—Reg. No. 5902C—196—2-1-9

EDUCATION BUDGET ESTIMATE FOR 1893-94.

No. 0489Bt., dated Calcutta, the 28th December 1892.

Memo. by—O. T. BARROW, ESQ., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

BUDGET ESTIMATE FOR 1893-94.

XIX.—EDUCATION.

HEADS AND ITEMS.	Actuals, 1891-92.	Budget estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1892.			Increase.	Decrease.	Revised estimate, 1892-93.	Revised estimate passed by Government.	ESTIMATE OF 1893-94.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1891-92.	First six months of 1892-93.	Total.					Proposed by Director of Public Instruction.	Revised by Accountant-General.		
ABSTRACT OF RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	R	
Fees, Government Colleges, General	1,60,380	1,70,000	76,379	85,143	1,61,522	.....	8,000			1,62,000	1,62,000	1,62,000	Based on actuals. The receipts under both heads, which showed a steady annual increase since 1887-88, appear to have received a check in the current year, the actuals for the 12 months ending October 1892 aggregating Rs. 1,92,000.
Fees, Government Colleges, Professional	34,194	45,000	16,246	15,527	31,773	.....	13,000			32,100	32,000	32,000	
Fees, Schools, General	3,24,866	3,30,000	1,63,982	1,57,493	3,21,475	.....	10,000			3,19,630	3,20,000	3,20,000	Decrease partly due to transfer of Monghyr and Barisal Schools to the management of the Local Boards, and partly to smaller number of students.
Fees, Schools, Special	22,771	20,000	11,437	8,091	19,528	.....	.....			13,000	20,000	20,000	Increased with reference to actuals.
Contributions	17,124	15,000	13,006	4,609	17,615	2,000	.....			14,500	17,000	17,000	
Income from Endowments	4,250	5,000	3,250	1,250	4,500	.....	.....			19,020	5,000	5,000	Based on actuals.
Miscellaneous	(a)31,351	25,000	8,696	5,649	14,345	....	10,000			29,500	15,000	15,000	
Total	5,95,136	6,10,000	2,92,996	2,77,762	5,70,758	2,000	41,000	5,75,000	5,71,000	5,90,350	5,71,000	5,71,000	(a) The actuals of 1891-92 include Rs. 18,753-10-9 on account of grant-in-aid not required for expenditure by the District Board of Jessore.

RECEIPTS—DETAILS.

HEADS AND ITEMS.	Actuals, 1891-92.	Budget estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1892.			ESTIMATE OF 1893-94.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1891-92.	First six months of 1892-93.	Total.	Proposed by Director of Public Instruction.	Revised by Accountant-General.		
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Fees, Government Colleges, General.									
Fees and fines	1,60,380	1,70,000	76,379	85,143	1,61,522	1,62,000	1,62,000	1,62,000	Based on actuals.
Fees, Government Colleges, Professional.									
Law Class fees	10,322	14,000	4,974	3,133	8,107	8,100	8,000	8,000	
Engineering College fees	24,072	31,000	11,272	12,394	23,666	24,000	24,000	24,000	
Total	34,394	45,000	16,246	15,527	31,773	32,100	32,000	32,000	Ditto.
Fees, Government Schools, General.									
Fees and fines, High Schools	2,97,512	2,95,000	1,50,482	1,41,991	2,92,473	2,90,000	2,91,000	2,91,000	Decrease due to the transfer and Barisal Schools to the of Local Boards.
Ditto, Middle Schools	13,351	23,000	6,234	6,694	12,928	13,500	13,000	13,000	
Ditto, Girls' Schools	...	.....	.....	.....	.....	130	.....		
Ditto, Primary Schools	71	.....	71	830	901	.....	...		Based on actuals.
Ditto, Boarding Schools	13,932	12,000	7,195	7,978	15,173	16,000	16,000	16,000	
Total	3,24,866	3,30,000	1,63,982	1,57,493	3,21,475	3,19,630	3,20,000	3,20,000	
Fees, Government Schools, Special.									
Fees and fines, Technical Schools	22,771	20,000	11,437	8,091	19,528	13,000	20,000	20,000	Ditto.
Contributions.									
Contributions from native states and private persons	9,384	6,000	7,800	3,063	10,863	7,000	10,000	10,000	
Contributions from municipalities	7,740	7,000	5,206	1,546	6,752	7,500	7,000	7,000	
Total	17,124	13,000	13,006	4,609	17,615	14,500	17,000	17,000	Ditto.
Income from Endowments.									
Rent of lands and houses	4,250	5,000	3,250	1,250	4,500	5,000	5,000	5,000	
Interest on Government securities	...	...	.....	.....	.....	14,020	...		Shown under "XII Interest."
Total	4,250	5,000	3,250	1,250	4,500	19,020	5,000	5,000	
Miscellaneous.									
Sale proceeds of books	26	100	24	34	58	100	100	100	
Scholarship examination fees	7,899	9,000	5,653	3,463	9,116	9,000	9,000	9,000	
Transfer fees	400	400	109	361	470	400	400	400	
Public Works Department Examination fees	609		690	26	716	...	.....		
Miscellaneous	(a) 22,336	15,500	2,220	1,765	3,985	20,000	5,500	5,500	(a) The actuals of 1891-92 include Rs. 18,753-10-9 on account of grant-in-aid not required for expenditure by the District Board of Jessore.
	31,351	25,000	8,696	5,649	14,345	29,500	15,000	15,000	
Total	5,95,136	6,10,000	2,92,996	2,77,762	5,70,758	5,90,350	5,71,000	5,71,000	

GRANT 22.—EDUCATION—*continued.*

HEADS AND ITEMS.	Actuals, 1891-92.	Budget estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1892.			Increase.	Decrease.	REVISED ESTIMATE, 1892-93.		ESTIMATE OF 1893-94.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1891-92.	First six months of 1892-93.	Total.			Proposed by Accountant-General.	Passed by Government.	Proposed by Director of Public Instruction.	Revised by Accountant-General.		
ABSTRACT OF EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
PROVINCIAL.													
A.—University	.....	.....	.....	.....	.....	.....	.....	.....		.....	.....	.....	
B.—Direction	63,866	64,000	33,427	31,092	64,519	.....	1,000	.....		63,053	63,000	63,000	Decrease due to savings in the salary of the Director of Public Instruction.
C.—Inspection	3,55,592	3,61,000	1,86,653	1,77,030	3,63,683	.....	6,000	.....		3,50,490	3,55,000	3,55,000	Larger savings are anticipated by the Director under salaries consequent on the retirement of senior officers, but with reference to actuals the total saving estimated by him has not been adopted.
D.—Government Colleges, General ...	5,26,593	5,26,000	2,67,016	2,54,380	5,21,396	.....	6,000	.....		5,20,693	5,20,000	5,20,000	The Director estimates savings due to the appointment of lower paid officers in place of senior officers retired.
E.—Government Colleges, Professional	1,27,355	1,14,000	73,071	46,929	1,19,000	4,000	.....	.....		1,18,089	1,18,000	1,21,000	Increase is owing to larger provisions for charges on account of materials and tools—and also to increments of pay. The high actuals in 1891-92 is due chiefly to a special charge of Rs. 12,000 for machine and tools for the Civil Engineering College.
F.—Government Schools, General	5,46,736	5,39,000	2,76,158	2,84,324	5,60,482	6,000	.....	.....		5,39,000	5,45,000	5,45,000	The whole amount of probable savings estimated by the Director has not been adopted with reference to last year's actuals.
G.—Government Schools, Special	1,43,632	1,46,000	79,113	78,289	1,57,402	.....	3,000	.....		1,43,000	1,43,000	1,45,000	Decrease owing to larger probable savings anticipated under the heads "Training of gurus" and "Stipends to pupil teachers."
H.—Grants-in-aid ...	5,59,658	5,98,000	3,18,165	2,51,255	5,69,420	.....	26,000	.....		5,72,000	5,72,000	5,89,000	Estimate reduced by the Director with reference to local requirements.
I.—Scholarships ...	1,93,067	1,81,000	93,363	97,133	1,90,496	12,000	.....	.....		1,79,000	1,93,000	1,93,000	An addition of Rs. 14,000 has been made to the estimate of the Director to provide for charges on account of Assam scholarships paid in Bengal, but not included in the Director's estimate.
K.—Miscellaneous ...	33,503	35,000	14,060	25,107	39,167	5,000	.....	.....		40,000	40,000	40,000	Increased provision has been made for the improvement of Sanskrit tols—*vide* Bengal Government Resolution dated 21st March 1892.
Refunds ...	1,522	2,000	858	2,765	3,623	.....	.....	.....		.....	2,000	2,000	NOTE.—The actuals of the first six months of the current year include salaries for September 1892 paid in advance in that month.
Total ...	25,51,574	25,66,000	13,41,884	12,47,304	25,89,188	27,000	42,000	25,66,000		25,25,324	25,51,000	25,73,000	With reference to the remarks made in paragraph 3 of Government Resolution, General Department, No. 323T.G., dated the 24th October 1892, it will be observed that in no case has the Director's estimate of probable savings been increased, while in some instances the full saving estimated for has, with reference to past experience, not been adopted.
Deduct or rounding ...										324			
										25,25,000			

GRANT 22.—EDUCATION—*continued.*

Numbers 1892-93	Numbers 1893-94	Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	Estimate of 1893-94. Proposed by Director of Public Instruction.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		A.—UNIVERSITY.										
		B.—DIRECTION.										
		Salaries.										
1	1	Director of Public Instruction	30,000	30,000	13,050	13,150	26,200		28,000	27,600	27,600	Decrease due to the furlough of Sir Alfred Croft.
		Deduct—Probable Savings ...	.....	.....	.....	.....	.....		400	.....	.....	
									27,600			
		Establishment.										
2	2	Clerks (200 and over)	25,655	7,200	14,761	15,085	29,846		7,200	7,200	7,200	
25	26	Clerks (less than 200)		18,880					19,825	19,825	19,825	Increase partly due to the appointment of two clerks against the decrease of one, and partly to increments.
1	1	Clerk(*a*)	.....	180	.....	.....	.....		180	180	180	(*a*) For Orissa Text Book Committee.
14	14	Servants	1,252	1,308	736	749	1,485		1,308	1,308	1,308	
		Temporary establishment.	334	200	334	.....	334		250	250	250	
		Deduct—Probable savings ...	.....	27,768	.....	.....	.....		.....	28,763	28,763	
				338						553	553	
		Total establishment ...	27,241	27,430	15,831	15,834	31,665		28,763	28,210	28,210	
		Allowances.										
		Travelling and tentage allowances	1,005	1,500	634	512	1,146		1,500	2,000	2,000	Based on actuals.
		Hill-journey allowance ...	1,172		663	256	919					
		Total allowances ...	2,177	1,500	1,297	768	2,065		1,500	2,000	2,000	
		Contingencies.										
		Rents, rates, and taxes	169	70	96	.....	96		190	190	190	
		Liveries of peons	.....		.....	.....	.....					
		Postage charges	1,901		1,614	30	1,644					
		Purchase and repair of furniture	237	5,000	210	485	695		5,000	5,000	5,000	Contract grant allotted by Director of Public Instruction.
		Purchase of books and publications	.....		.....	.....	.....					
		Telegram charges	173		57	40	97					
		Office expenses and miscellaneous	1,968		1,272	785	2,057					
		Total Contingencies ...	4,448	5,070	3,249	1,340	4,589		5,190	5,190	5,190	
		Total Direction ...	63,866	64,000	33,427	31,092	64,519		63,053	63,000	63,000	
		C.—INSPECTION.										
		1.—INSPECTOR OF EUROPEAN SCHOOLS.										
		Salaries.										
1	1	Inspector ( ) ...	(*a*) 10,200	7,250	5,100	3,633	8,733		7,850	7,850	7,850	(*a*) Increase due to the appointment of a higher grade officer.
1	1	Assistant Inspector ( ) ...	3,600	3,600	1,800	1,800	3,600		3,600	3,600	3,600	
		Total Salaries ...	13,800	10,850	.....	.....	.....		11,450	11,450	11,450	
		Establishment.										
4	4	Clerks	1,545	1,605	780	925	1,705		1,665	1,665	1,665	
4	4	Servants	458	360	223	210	433		360	360	360	
		Temporary establishment ...	.....	.....	.....	.....	.....		.....	.....	.....	
		Total Establishment ...	2,003	1,965	1,003	1,135	2,138		2,025	2,025	2,025	
		Allowances.										
		Travelling allowances	3,659	4,000	2,159	1,165	3,324		4,320	4,000	4,000	Based on actuals.
		Supplies and Services.										
		Petty construction and repairs	.....	.....	—3	.....	—3		.....	.....	.....	
			.....	.....	.....	.....	.....		.....	.....	.....	

GRANT 22.—EDUCATION—*continued.*

Numbers 1892-93	Numbers 1893-94	Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	Estimate of 1893-94. Proposed by Director of Public Instruction.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		C.—INSPECTION—*contd.*										
		Contingencies.										
		Rents, rates, and taxes	375		175	.....	175					
		Tour charges	.....		.....	.....	.....					
		Postage charges	109		89	45	134					
		Telegram charges	22	555	11	1	12		622	622	622	Contract grant allotted by Director of Public Instruction.
		Purchase and repair of furniture	76		54	10	64					
		Purchase of books	.....	15	.....	5	5		15	15	15	
		Office expenses and miscellaneous	353		209	170	379					
		Total Contingencies ...	935	570	538	231	769		637	637	637	
		Total Inspector of European Schools	20,397	17,385	10,597	7,964	18,561		18,432	18,112	18,112	
		2.—OTHER INSPECTORS.										
		Salaries.										
1	2	Inspectors (1,500)		18,000					36,000	36,000	36,000	Increase due to promotion and grade increment.
1	...	Ditto (1,500)		15,000					.....	.....	.....	Promoted to higher grade.
2	1	Inspector (500) and upwards ...	52,924	14,062	26,424	28,438	54,862		6,980	6,980	6,980	
1	1	Inspector (500) ...		6,000					6,000	6,000	6,000	
1	2	Inspector, (300 to 400 & 400 to 500)		5,980					10,800	10,800	10,800	
1	1	Assistant Inspector (400—500) ...	35,908	5,840	18,773	16,849	35,622		5,840	5,840	5,840	
	3	Assistant Inspectors (300—400) ...		18,720					13,920	13,920	13,920	The variations under the several grades are due to promotions.
5	6	Assistant Inspectors (200—300) ...		15,920					19,220	19,220	19,220	
6	6	Deputy Inspectors (200—300) ...		20,940					19,740	19,740	19,740	
16	12	Deputy Inspectors (150—200) ...	79,018	38,700	46,712	48,753	95,465		29,250	29,250	29,250	
22	24	Deputy Inspectors (100—150) ...		38,560					41,510	41,510	41,510	
2	5	Deputy Inspectors (75—100) ...		2,225					5,675	5,675	5,675	Increase sanctioned in Bengal Government No. 2343, dated 11th August 1892.
1	1	Deputy Inspectress (200—300) ...	.....	3,600	.....	.....	.....		3,600	3,600	3,600	
52	52	Sub-Inspectors ...	36,168	39,245	18,507	20,901	39,408		39,995	39,995	39,995	
			.....	2,42,792	.....	.....	.....		2,38,530	2,38,530	2,38,530	
		Deduct—Probable savings	.....	12,792	.....	.....	.....		24,530	19,530	19,905	The Director anticipates larger savings under this head owing to retirement of some senior officer during the year.
		Total Salaries ...	2,22,018	2,30,000	1,10,416	1,14,941	2,25,357		2,14,000	2,19,000	2,18,625	
		Establishment.										
34		Clerks	19,523	19,066	9,762	11,554	21,316		19,485	19,485	19,485	
8		Book muharrirs...	812	828	429	472	901		828	828	828	
35		Servants	5,334	5,556	2,667	2,972	5,639		5,556	5,556	5,556	
		Temporary establishment ...	12	.....	.....	14	14		.....	.....	.....	
			.....	25,450	12,858	15,012	27,870		25,869	25,869	25,869	
		Deduct—Probable savings	.....	162	.....	.....	.....		.....	.....	.....	
		Total Establishment	25,681	25,288	.....	.....	.....		.....	.....	.....	
		Allowances.										
		Travelling allowances of Inspectors, and Joint and Assistant Inspectors	18,344	18,000	12,418	9,524	21,942		20,000	20,000	20,000	Increased provision has been made by the Director with reference to local requirements.
		Travelling allowances of Deputy and Sub-Inspectors...	49,999	50,000	27,843	22,386	50,229		51,000	50,830	50,830	
		House allowance	120	.....	90	15	105		360	360	360	
		Total Allowances ...	68,463	68,000	40,351	31,925	72,276		71,360	71,190	71,190	
		Supplies and Services.										
		Purchase of tents	476	.....	472	10	482		.....	.....	375	
		Petty construction and repairs	542									
		Total supplies and services ...	1,018	.....	472	10	482		.....	.....	375	
		Contingencies.										
		Rents, rates and taxes ...	4,665	5,500	2,653	2,603	5,256		5,666	5,666	5,666	
		Postage charges	8,014		5,908	2,361	8,269					
		Tour charges	116		97	24	121					
		Telegram charges	286		150	138	288					
		Purchase and repair of furniture	2,120	14,767	1,576	720	2,296		15,091	15,091	15,091	Contract grant allotted by Director of Public Instruction.
		Repair of tents	.....		—45	24	21					
		Purchase of books and publications	117	60	111	6	117		72	72	72	
		Office expenses and miscellaneous	2,697		1,509	1,302	2,811					
		Total Contingencies ...	18,015	20,327	11,959	7,178	19,137		20,829	20,829	20,829	
		Total other Inspectors ...	3,35,195	3,43,615	1,76,056	1,69,066	3,45,122		3,32,058	3,36,888	3,36,888	
		Total Inspection ...	3,55,592	3,61,000	1,86,653	1,77,030	3,63,683		3,50,490	3,55,000	3,55,000	

GRANT 22.—EDUCATION—*continued.*

Number 1892-93.	Number 1893-94.	Heads and items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	Estimate of 1893-94. Proposed by Director of Public Instruction.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
		D.—GOVERNMENT COLLEGES, GENERAL.										
		ARTS COLLEGES.										
		English Colleges.										
		Salaries.										
1	1	Principal (1,250—1,500)	88,155	18,000	44,784	41,993	86,777		17,000	17,000	17,000	Decrease is owing to the appointment of an officer on less pay in the Presidency College.
2	2	Principal (1,000—1,250)		20,000					20,000	20,000	20,000	Decrease is owing to the appointment of an officer on less pay in the Hooghly College.
1	1	Principal (1,000)										
3	3	Principal (500 and upwards) ..		12,000					12,000	12,000	12,000	
28	27	Professors (salaries varying) .		22,800					24,000	24,000	24,000	Increase due to the appointment of an officer on higher pay.
8	8	Assistant Professors (salaries varying) .	2,85,592	2,38,215	1,37,559	1,32,120	2,69,679		2,19,350	2,19,350	2,19,35	Decrease by a corresponding increase under lecturers.
22	24	Lecturers and Assistant Lecturers (salaries varying)		23,860					21,760	21,760	21,760	
	1	Teacher on and above 200		37,738					39,438	39,438		Increase of two lecturers, viz. one in Patna and other in Cuttack.
17	16	Teachers on less than 200 ..		13,105					5,500	5,500	5,500	
1	1	Pandit on less than 200		600					10,990	10,990	10,990	
6	6	Maulvies on less than 200		5,090					600	600	600	
									5,210	5,210	5,210	
			.....	4,01,409	.....	..	.....		3,84,848	3,84,848	3,84,848	
		Deduct—Probable savings ...	.....	31,409					22,848	22,848	22,848	
		Total Salaries ...	3,73,747	3,70,000	1,82,343	1,74,113	3,56,456		3,62,000	3,62,000	3,62,000	
		Establishment.										
1	1	Clerk above 200 ..	11,727	10,641	5,515	6,785	12,601		11,011	11,011	11,01	Increase due to increment.
20	20	Clerks and Librarians on less than 200										
		Deduct—Amount transferred to Government Schools, General—High Schools	.....	3,300	.....	.....	.....		3,540	3,540	—	
		Nett ..	... 7.	7,341		...	..		7,471	7,471	--	
116	113	Servants	6,677	6,544	3,418	3,835	7,253		8,520	8,520	8,52	
		Deduct—Amount transferred to Government Schools, General—High Schools	...	2,286	.....	.....	.....		2,268	2,268	2,268	
				6,258		..			6,252	6,252	6,252	
		Total Establishments ..	18,404	13,[illegible]	9,234	10,620	19,854		13,723	13,723	13,723	
		Allowances.										
		Travelling allowances	207	373	83	279	362		300	380		
		Supplies and Services.										
		Prizes	.....	.....	.....	.....	.....		.....	.....	.....	
		Grants to Libraries	4,619	4,932	3,774	1,972	5,746		4,932	4,932	4,932	
		Value of mathematical stores ...	.....	...	..	..			.....	..	..	
		Freight on Europe stores ...	.	... ..	... ..	.	.		..			
		Total Supplies and Services .	4,619	4,932	3,774	1,972	5,746		4,932	4,932	4,932	
		Contingencies.										
		Rents, rates, and taxes ..	2,993	3,301	1,343	1,689	3,031		3,301	3,301	3,301	
		Subscription to newspapers	134		144	..	144					
		Purchase and repairs of furniture	713		712	.....	712					
		Postage charges	140	9,055	100	106	206		10,177	10,177	10,17	Contract grant allotted by Director of Public Instruction.
		Telegram charges	50		43	15	58					
		Office expenses and miscellaneous	5,715		3,430	2,647	6,086					
		Total Contingencies ..	9,750	12,356	5,770	4,457	10,227		13,478	13,478	13,478	
		Total English Colleges ...	4,06,727	4,01,360	2,01,304	1,91,441	3,92,645		3,94,433	3,94,433	3,94,433	

GRANT 22.—EDUCATION—*continued.*

Numbers 1892-93.	Numbers 1893-94.	Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	Estimate of 1893-94. Proposed by Director of Public Instruction.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		D.—GOVERNMENT COLLEGES, GENERAL—*contd.*										
		BETHUNE GIRLS' SCHOOL.										
		Salaries.										
		COLLEGE DEPARTMENT.										
1	1	Lady Superintendent	2,400	2,400	1,200	1,200	2,400		2,660	2,660	2,660	Increase due to grade promotion.
3	3	Professors (less than 200) ...		4,185					4,405	4,405	4,405	Increase due to increment.
1	1	Professor (less than 50) ...		600					600	600	600	
		Total College Department ...	.....	7,185	.....	.....	.....		7,665	7,665	7,665	
		SCHOOL DEPARTMENT.	10,517		5,290	6,228	11,518					
4	4	Master		1,920					1,920	1,920	1,920	
5	5	Mistresses ...		2,880					2,880	2,880	2,880	
2	2	Matrons		384					384	384	384	
2	2	Pandits		840					840	840	840	
		Total School Department...	.....	6,024	.....	.....	.....		6,024	6,024	6,024	
			.....	13,209	.....	.....	.....		13,689	13,689	13,689	
		Deduct—Probable savings	.....	209	.....	.....	.....		89	89	89	
		Total Salaries ...	12,917	13,000	6,490	7,428	13,918		13,600	13,600	13,600	
		Establishment.										
1	1	Sircar (Clerk) ...	240	240	120	140	260		240	240	240	
36	36	Servants	2,953	3,054	1,547	1,802	3,349		3,090	3,090	3,090	Increased provision has been made for increased rate of pay of the servants.
		Total Establishment ...	3,193	3,294	1,667	1,942	3,609		3,330	3,330	3,330	
		Allowances.										
		Allowance for Doctor	.....	150	.....	.....	.....		150	150	150	
		Supplies and Services.										
		Prize allowance	1,091	.....	1,091	300	1,391		.....	.....	.....	
		Boarding charges	.....	4,500	.....	1,983	1,983		4,500	4,500	4,500	
		Contingencies.										
		Rents, rates, and taxes	1,591	1,506	838	1,010	1,848		1,849	1,849	1,849	Increase due to increased municipal rates.
		Postage charges	.....	.....	.....	.....	.....		.....	.....	.....	
		Office expenses and miscellaneous	6,496	5,000	4,115	2,181	6,296		5,000	5,000	5,000	Contract grant as allotted by Director of Public Instruction.
		Total contingencies	8,087	6,506	4,953	3,191	8,144		6,849	6,849	6,849	
		Total Bethune Girls' School ...	*25,288	27,450	14,201	14,844	29,045		28,429	28,429	28,429	
		ORIENTAL COLLEGES.										
		SANSKRIT COLLEGE.										
		Salaries.										
		COLLEGE DEPARTMENT.										
1	1	Principal (1,000)	12,000	12,000	6,000	6,000	12,000		12,000	12,000	12,000	
2	2	Professors (150) ...		3,600					3,600	3,600	3,600	
1	1	Assistant Professor		825					885	885	885	
2	2	Lecturer and Assistant Lecturer		4,800					4,200	4,200	4,200	Decrease due to the appointment of an officer on less pay.
		Total College Department...	.....	21,225	.....	.....	.....		20,685	20,685	20,685	
		SCHOOL DEPARTMENT.	20,584		10,160	11,631	21,791					
1	1	Assistant Professor		1,175					1,200	1,200	1,200	
1	1	Master (200 and over)		2,400					2,400	2,400	2,400	
5	5	Masters (less than 200)		5,055					5,235	5,235	5,235	
6	6	Pandits (less than 200)		2,820					2,880	2,880	2,880	
		Total School Department...	.....	11,450	.....	.....	.....		11,715	11,715	11,715	
				32,675	.....	.....	.....		.....	32,400	32,400	
		Deduct—Probable savings		75						192	192	
		Total Salaries ...	32,584	32,600	16,160	17,631	33,791		32,400	32,208	32,208	

GRANT 22.—EDUCATION—*continued.*

Numbers 1892-93.	Numbers 1893-94.	Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	Estimate of 1893-94. Proposed by Director of Public Instruction.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		D.—GOVERNMENT COLLEGES, GENERAL—*contd.*										
		ORIENTAL COLLEGES—*contd.*										
		SANSKRIT COLLEGE—*contd.*										
		Establishment.										
2	2	Clerks	1,320	1,380	780	880	1,660		1,440	1,440	1,440	Increase due to increment.
1	1	Librarian ..	360	360	100	210	310		360	360	360	
9	9	Servants	628	672	362	392	754		672	672	672	
		Temporary establishment ...	...	.....	...	...	.....		.....	.....	.....	
		Total Establishment ...	2,448	2,412	1,251	1,482	2,733		2,472	2,472	2,472	
		Allowance.										
		Travelling allowance	508	.....	.....	585	585		.....	.....		
		Supplies and Services.										
		Prizes	150	150	150	.....	150		150	150	150	
		Grants to Libraries	600	600	600	.....	600		600	600	600	
		Subscription to newspapers .	25	.....	25	.....	25		.....	.....	.....	
		Special charges for compiling a new Catalogue of Sanskrit Manuscripts	.....	2,032	.....	.....	.. ...		2,032	2,032	2,032	
		Total Supplies and Services...	775	2,782	775	.....	775		2,782	2,782	2,782	
		Contingencies.										
		Rents, rates, and taxes ...		182	.....	.....	.....		982	982	982	
		Postage charges	5	444	5	5	10		600	600	600	Contract grant as allotted b Director of Public Instru tion.
		Repair of furniture	170		170	142	312					
		Office expenses and miscellaneous	225		5	187	192					
		Total Contingencies ...	400	1,426	180	334	514		1,582	1,582	1,582	
		Total Sanskrit College ...	36,715	39,220	15,366	20,032	38,398		39,236	39,044	39,044	
		CALCUTTA MADRASSA.										
		Salaries.										
		COLLEGE DEPARTMENT.										
1	1	Principal (750) ...	8,835	9,000	4,402	4,500	8,902		9,000	9,000	9,000	
		School Department.										
1	1	Master (200 and over)	29,180	5,820	14,639	16,322	30,961		6,000	6,000	6,000	
14	14	Masters (less than 200)		10,800					10,320	10,320	10,320	
1	1	Maulvi (400) ...		4,800					4,800	4,800	4,800	
12	12	Maulvies (less than 200) ...		7,680					7,920	7,920	7,920	
1	1	Teacher		300					300	300	300	
1	1	Pandit		360					360	360	360	
		Total School Department. ...	29,180	29,940	14,639	16,322	30,961		29,709	29,709	29,709	
			.....	38,940	.....	.....	.....		38,709	38,709	38,709	
		Deduct—Probable savings		940					209	709	709	
		Total Salaries ...	38,015	38,000	19,131	20,822	39,953		38,500	38,000	38,000	

GRANT 22.—EDUCATION—*continued.*

Numbers 1892-93.	Numbers 1893-94.	Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	Estimate of 1893-94. Proposed by Director of Public Instruction.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		D.—GOVERNMENT COLLEGES, GENERAL—*concld.*										
		ORIENTAL COLLEGES—*concld.*										
		CALCUTTA MADRASSA—*concld.*										
		Establishment.										
4	4	Clerks and Librarian	2,109	2,100	1,098	1,163	2,261		1,920	1,920	1,920	Decrease due to the appointment of lower paid clerk in place of the old head clerk retired.
17	17	Servants	1,294	1,302	643	857	1,500		1,302	1,302	1,302	
		Total Establishment	3,403	3,402	1,741	2,020	3,761		3,222	3,222	3,222	
		Allowances.										
		Travelling allowances	.....	.....	.....	.....	.....		.....	.....	.....	
		Services and Supplies.										
		Boarding-house establishment and messing	1,800	.....	900	450	1,350		.....	.....	.....	Provision under this head has been included under "Rents, Rates, and Taxes."
		Prizes	390	390	390	.....	390		390	390	390	
		Grants towards the maintenance of night studies ...	150	360	150	120	270		360	360	360	
		Grants to Libraries	471	480	446	13	459		480	480	480	
		Total Supplies and Services...	2,811	1,230	1,886	583	2,469		1,230	1,230	1,230	
		Contingencies.										
		Rents, rates, and taxes	2,282	(b)3,762	1,162	1,072	2,233		3,942	(c)3,942	(c)3,942	(b) This includes estimate for boarding-house rent.
		Postage charges	5	1,167	5	16	21		1,200	(d)1,200	(d)1,200	(c) Increased provision for municipal taxes has been sanctioned in Bengal Government No. 2929, dated 22nd October 1892.
		Repair of furniture	.....		.....	.....	.....					(d) Contract grant as allotted by Director of Public Instruction.
		Office expenses and miscellaneous	937		569	336	905					
		Total Contingencies ...	3,224	4,929	1,736	1,423	3,159		5,142	5,142	5,142	
		Total Calcutta Madrassa ...	47,453	47,570	24,494	24,848	49,342		48,094	47,594	47,594	
		Total Oriental Colleges ...	84,168	86,790	42,860	44,880	87,740		87,330	86,638	86,638	
		Expenditure on petty construction in Government Colleges, General, paid from the Educational Budget—										
		English Colleges	323	.....	292	427	719		.....	.....	.....	
		Oriental Colleges	.....	.....	.....	.....	.....		.....	.....	.....	
		Total Expenditure on Petty Construction, &c. ...	323	.....	292	427	719		.....	.....	.....	
		Expenditure on furniture and apparatus in Government Colleges, General, paid from the Educational Budget—										
		Cost of European stores—										
		English Colleges... ...	7,362	.....	7,362	3	7,365		.....	.....	.....	
		Oriental Colleges ...	.....	.....	.....	.....	.....		.....	.....	.....	
		Total European Stores ...	7,362	.....	7,362	3	7,365		.....	.....	.....	
		Stores (locally purchased)—										
		English Colleges	2,725	.....	1,097	2,785	3,882		10,500	10,500*	10,500	
		Oriental Colleges	.....	.....	.....	.....	.....					
		Total Other Stores ...	2,725	.....	1,097	2,785	3,882		.....	.....	.....	
		Total expenditure on Furniture and Apparatus, &c. ...	10,087	10,500*	8,459	2,788	11,247		10,500	10,500	10,500	
		Total Government Colleges, General	5,26,593	5,26,000	2,67,016	2,54,380	5,21,396		5,20,692	5,20,000	5,20,000	

GRANT 22.—EDUCATION—*continued*

Numbers 1892-93.	Numbers 1893-94.	Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	Estimate of 1893-94. Proposed by Director of Public Instruction.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		EXPENDITURE—*contd.*										
		E.—GOVERNMENT COLLEGES, PROFESSIONAL.										
		LAW COLLEGES.										
6	6	Law Lecturers ...	7,306	9,300	3,586	3,271	6,857		8,800	8,800	8,800	The charge under this head is met partly from Law class fees, and partly from endowment in Rajshahi.
		Contingencies.										
		Purchase of Law Books ...	.....	.....	.....	.....	.....		.....	.....	.....	
		Total Law Colleges ...	7,306	9,300	3,586	3,271	6,857		8,800	8,800	8,800	
		CIVIL ENGINEERING COLLEGE, HOWRAH.										
		Workshops.										
		One-third of salaries of three Foremen ...	13,876	2,640	13,876	1,519	15,395		2,640	2,640	2,640	
1	1	European Instructor ...		2,130					2,250	2,250	2,250	Increase due to increment.
2	2	Native Inspectors ( )		1,200					1,200	1,200	1,200	
5	5	Ditto ( ) ...		2,850					2,850	2,850	2,850	
1	1	Native Instructor ( )		480					480	480	480	
2	2	Native Instructors ( )		600					600	600	600	
		Materials and tools for 200 students at Rs. 30 each		6,000					8,750	8,750	8,750	Increased provision has been sanctioned in Bengal Government No. 185, dated 16th September 1892.
		Machines, tools, &c. ...	.....	.....	.....	.....	.....		.....	.....	.....	
		Deduct—Probable savings ...	.....	.....	.....	.....	.....		18,770	18,770	18,770	
			.....	.....	.....	.....	.....		1,250	1,339	1,339	
		Total ...	13,876	15,900	13,876	1,519	15,395		17,520	17,431	17,431	
		Salaries.										
1	1	Principal ( )	12,395	12,000	6,145	6,000	12,145		12,550	12,550	.....	Increase due to increment.
1	1	Professor ( )	37,554	11,050	19,276	16,436	35,712		11,650	11,650	.....	
1	1	Ditto ( )		6,000					6,800	6,800	.....	Ditto ditto.
1	1	Ditto ( )		3,600					3,600	3,600	.....	
1	1	Lecturer in Physical Science ( ) ...		1,200					1,200	1,200	.....	
1	1	Assistant Lecturer		2,400					2,400	2,400	.....	
2	2	Masters		5,390					5,400	5,400	.....	
1	1	Teacher of drawing		6,000					6,000	6,000	.....	
		Deduct—Probable savings ...		47,640					49,600	49,600	52,600	
				674					600	600	600	
		Total Salaries ...	49,949	46,966	25,421	22,436	47,857		49,000	49,000	52,000	
		Establishment.										
5	5	Clerks	3,490	2,940	1,770	2,065	3,835		3,020	3,020	3,020	
1	1	Fitter		360					360	360	360	
1	1	Draftsman ...	.....	600	.....	.....	.....		600	600	600	
1	1	Compounder ...	.....	144	.....	.....	.....		144	144	144	Increase of one duftry sanctioned in Bengal Government No. 3297T, dated 3rd September 1892.
36	37	Servants	3,023	3,096	1,484	1,946	3,430		3,204	3,204	3,204	
		Temporary establishment.	381	.....	141	420	561		480	480	480	Sanctioned in Bengal Government No. 1147, dated 17th March 1892.
		Total Establishment	6,894	7,140	3,395	4,431	7,826		7,808	7,808	7,808	
		Allowances.										
		Travelling allowance	1,955	2,000	1,539	1,020	2,559		2,000	2,000	2,000	
		Allowances to Roman Catholic Priest	.....	600	.....	.....	.....		600	600	600	
		Allowances to Medical Officer in charge	863	.....	263	.....	263		.....	.....	.....	
		Allowances to Drill Sergeant for doing Steward's duties ...	.....	360	.....	.....	.....		360	360	360	
		Allowances to Monitors ...	547	600	260	282	542		600	600	600	
		Total Allowances ...	3,365	3,560	2,062	1,302	3,364		3,560	3,560	3,560	

GRANT 22.—EDUCATION—*continued.*

HEADS AND ITEMS.	Actuals, 1891-92.	Budget estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	ESTIMATE OF 1893-94. Proposed by Director of Public Instruction.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	R	
E.—GOVERNMENT COLLEGES, PROFESSIONAL—*concld.*										
CIVIL ENGINEERING COLLEGE, HOWRAH—*concld.*										
Supplies and Services.										
Library allowance	579	600	239	450	689		600	600	600	
Survey ditto	2,782	2,000	2,782	180	2,962		2,000	2,000	2,000	
Model ditto		600					600	600	600	
Cost of medical stores ...	561	100	309	...	309		100	100	100	
Boarding charges ...	20,708	20,000	10,775	9,453	20,228		20,000	20,000	20,000	
Charges for chemicals		240		.....			240	240	240	
Purchase of tents .	926	.....	926	.....	926		...	...	...	
Cost of Europe stores	638		636	.....	636		...	.....		
Total Supplies and Services ..	26,216	23,540	15,667	10,083	25,750		23,540	23,540	23,540	
Contingencies.										
Postage charges .. .	106		66	61	127					
Telegram charges ...	534		524	8	532					
Rents, rates, and taxes	1,080	3,001	525	742	1,267		3,001	3,001	3,001	
Office expenses and miscellaneous	(a)13,743	3,008	4,737	2,076	6,813		3,360	3,360	3,360	Contract grant allotted b Director of Public Instruc tion.
Total Contingencies .	15,012	6,094	5,852	2,887	8,739		6,361	6,361	6,361	(a) Includes Rs. 12,000 sanc tioned in Bengal Govern ment No. 257—374, dated 21s April 1892, for machine tool for the use of the students.
Total Civil Engineering College, Howrah	1,15,512	1 03,200	66,273	42,658	1,08,931		1,07,789	1,07,700	1,10,700	
Expenditure on petty construction in Government Colleges, Professional, paid from the Educational Budget.										
Law Colleges	.....	.....	.....	.....	.....		.....	.....		
Engineering College	96	.....	96	.....	96		.....	... ..		
Total ..	96		96	....	96		... .	.....		
Expenditure on Furniture and Apparatus in Government Colleges, Professional, paid from the Educational Budget.										
Law Colleges	.....		...	.....	....		.... .	.....	.....	
Engineering College	4,641	1,500	3,116	.....	3,116		1,500	1,500	1,500	
Total ...	4,641	1,500	3,116	.....	3,116		1,500	1,500	1,500	
Total Government Colleges, Professional	1,27,355	1,14,000	73,071	45,929	1,19,000		1,18,089	1,18,000	1,21,000	
F.—GOVERNMENT SCHOOLS, GENERAL.										
SECONDARY SCHOOLS FOR BOYS AND GIRLS.										
English and Vernacular.										
DISTRICT SCHOOL COMMITTEES.										
NUMBERS. 1892-93. / 1893-94.										
Establishment.										
5 / 5 Clerks	1,734	1,740	871	984	1,855		1,740	1,740	1,740	
5 / 5 Servants	42	186	21	49	70		186	186	186	
Total Establishment .. .	1,776	1,926	892	1,033	1,925		1,926	1,926	1,926	
Allowances.										
Travelling allowance	25	540	25	.....	25		540	540	540	

GRANT 22.—EDUCATION—*continued.*

Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	Estimate of 1893-94. Proposed by Director of Public Instruction.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
F.—GOVERNMENT SCHOOLS, GENERAL—*contd.*										
SECONDARY SCHOOLS FOR BOYS AND GIRLS—*concld.*										
ENGLISH AND VERNACULAR—*contd.*										
Contingencies.										
Postage charges	152	400	117	20	137		400	400	400	Contract grant allotted by Director of Public Instruction.
Office expenses and miscellaneous	173		127	37	164					
Total Contingencies ...	325	400	244	57	301		400	400	400	
Deduct—Probable savings ...	.	2,806	.....	.....	.....		2,806	2,806	2,806	
		266	.....	.....	.....		266	266	266	
Total District School Committees, Provincial	2,120	2,600	1,161	1,090	2,251		2,600	2,600	2,600	
HIGH SCHOOLS, PROVINCIAL.										
Numbers. 1892-93. / 1893-94. — COLLEGIATE SCHOOLS.										
Salaries.										
1 / 1 Master (400—500)	85,498	6,000	41,876	48,662	90,538		6,000	6,000	6,000	Decrease due to the abolition of the 6th Master's post of the Chittagong Collegiate School.
5 / 3 Masters (200—300)		10,540					10,180	10,180	10,180	
1 / 1 Master (200) ...		2,400					2,400	2,400	2,400	
113 / 112 Masters (less than 200)		70,920					70,155	70,155	70,155	
		89,860	.....	.....	.....		88,735	88,735	88,735	
Deduct—Probable savings	.....	1,860	.....	.....	.....		1,735	1,735	1,735	
Total Salaries ...	85,498	88,000	41,876	48,662	90,538		87,000	87,000	87,000	
Establishment.										
Amount transferred from Government Colleges, General—English Colleges (pages 16 and 17)—										
Clerks	3,548	3,300	1,724	2,065	3,789		3,540	3,540	3,540	
Servants ...	3,528	2,266	1,727	2,022	3,749		2,268	2,268	2,268	
10 / 11 Do. directly under Government Schools ...	.....	792	.....	.....	.....		792	792	792	
Total Establishment	7,076	6,318	3,451	4,087	7,538		6,600	6,600	6,600	
Allowances.										
Travelling allowances	73	50	35	16	51		50	50	50	
Supplies and Services.										
Prizes	507	740	507	84	591		740	740	740	
Library allowances	673	672	608	20	628		672	672	672	
Total Supplies and Services ...	1,180	1,412	1,115	104	1,219		1,412	1,412	1,412	
Contingencies.										
Rents, rates, and taxes ...	831	1,001	564	95	659		1,042	1,042	1,042	
Subscription to newspapers ...	2	1,586	2	.....	2		1,586	1,586	1,586	Contract grant allotted by the Director of Public Instruction.
Postage charges	28		18	7	25					
Telegram charges .	.....		1	1	1					
Office expenses and miscellaneous	2,718		1,991	808	2,800					
Total Contingencies ...	3,579	2,587	2,576	911	3,487		2,628	2,628	2,628	
Total Collegiate Schools, Provincial	97,406	98,367	49,053	53,780	1,02,833		97,000	97,000	97,000	

GRANT 22—EDUCATION—*continued.*

Numbers 1892-93.	Numbers 1893-94.	Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	Estimate of 1893-94. Proposed by Director of Public Instruction.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
		F.—GOVERNMENT SCHOOLS, GENERAL—*contd.*										
		HIGH SCHOOLS—*contd.*										
		HINDU SCHOOL.										
		Salaries.										
1	1	Master (200—300)		3,600					3,600	3,600	3,600	
14	15	Masters (less than 200)		9,635					11,160	11,160	11,160	Increase due to the appointment of a Drill Master, sanction in Director's No. 4647, dated 1st July 1892.
		Total Salaries ...		13,235					14,760	14,760	14,760	
		Establishment.										
1	1	Clerk and Librarian ( ) ...		300					300	300	300	
10	10	Servants		732					732	732	732	
		Total Establishment ...		1,032					1,032	1,032	1,032	
		Deduct—Probable savings ...	(a)	14,267 67	(a)	.....	.....		15,792 92	15,792 92	15,792 92	(a) Actuals on this account are included under district schools.
		Total Salaries and Establishment		14,200					15,700	15,700	15,700	
		Supplies and Services.										
		Grants to Library		...					50	50	50	
		Purchase of books, etc., (prizes)		100					100	100	100	
		Total Supplies and Services ...		100					150	150	150	
		Contingencies.										
		Rents, rates and taxes		982					997	997	997	
		Postage charges		} 556					} 550	550	550	
		Office expenses and miscellaneous										
		Total Contingencies ...	..	1,538	.....	... .	.....		1,547	1,547	1,547	
		Total Hindu School ...	..	15,838	.	...	.....		17,397	17,397	17,397	
		HARE SCHOOL.										
		Salaries.										
1	1	Master (500) .		6,000					6,000	6,000	6,000	
1	1	Do. (200 and over)		2,400					2,400	2,400	2,400	
17	18	Masters (less than 200) . .		10,195					12,055	12,055	12,055	Includes pay of the head pandit, which was not provided in the estimate of 1892-93, on account of his proposed retirement.
		Total Salaries ...		18,595					20,455	20,455	20,455	
		Establishment.										
1	1	Clerk and Librarian (25) ...		300					300	300	300	
9	9	Servants		672					672	672	672	
		Total Establishment ...		972					972	972	972	
		Deduct—Probable savings	(a)	19,567 67	(a)	. ..	..		21,427 27	21,427 27	21,427 27	(a) Actuals on this account are included under district schools.
		Total Salaries and Establishment		19,500					21,400	21,400	21,400	
		Supplies and Services.										
		Prizes		136					136	136	136	
		Grants to Library		100					100	100	100	
		Total Supplies and Services ..		236					236	236	236	
		Contingencies.										
		Rents, rates and taxes		585					585	585	585	
		Postage charges		} 556					} 550	550	550	
		Office expenses and miscellaneous										
		Total Contingencies ...	....	1,141	.....	. ....	.....		1,135	1,135	1,135	
		Total Hare School ...	.....	20,877	.....	....	.....		22,771	22,771	22,771	

GRANT 22.—EDUCATION—*continued.*

Numbers 1892-93.	Numbers 1893-94.	Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	Estimate of 1893-94. Proposed by Director of Public Instruction.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		F.—GOVERNMENT SCHOOLS, GENERAL—*contd.*										
		HIGH SCHOOLS—*contd.*										
		DISTRICT SCHOOLS.										
		Salaries.										
10	10	Masters (on 200 and over) ...	2,90,862	25,500	.....	.....	.....		26,200	26,200	26,200	
436	437	Masters (on less than 200) ...		2,18,564	1,43,583	1,53,319	2,96,902		2,17,693	2,17,693	2,17,693	Increase of one teacher sanctioned by the Director of Public Instruction.
				2,44,064					2,43,893	2,43,893	2,43,893	
		Deduct—Probable savings	.....	64	.....	.....	.....		93	259	259	
		Total Salaries ...	2,90,862	2,44,000	1,43,583	1,53,319	2,96,902		2,43,800	2,43,634	2,43,634	
		Establishments.										
15	15	Clerks and Librarians	5,316	3,924	2,789	2,827	5,616		3,948	3,948	3,948	
1	1	Compounder ...	.....	144	.....	.....	.....		144	144	144	
164	165	Servants ...	12,147	9,762	6,114	6,695	12,809		10,056	10,056	10,056	Increase of one servant in the Khulna Zillah School sanctioned by Inspector of Schools.
		Total Establishment ...	17,463	13,830	8,903	9,522	18,425		14,148	14,148	14,148	
		Allowances.										
		House allowance to Head Master, Collinga Branch School	.....	480	.....	.....	.....		480	480	480	
		Travelling allowance	1,201	500	652	352	1,004		1,000	1,000	1,000	
		Total Allowances ...	1,201	980	652	352	1,004		1,480	1,480	1,480	
		Supplies and Services.										
		Prizes	2,477	2,785	2,064	457	2,521		2,785	2,785	2,785	
		Library allowances	3,723	2,660	3,077	1,517	4,594		2,606	2,606	2,606	(a) Includes charges for Hindu and Hare Schools.
		Total Supplies and Services ...	(a)6,200	5,445	5,141	1,974	(a)7,115		5,391	5,391	5,391	
		Contingencies.										(b) Includes charges for Hindu and Hare Schools and Sanskrit College.
		Rents, rates, and taxes ...	(b)6,115	3,905	3,550	3,277	(b)6,827		3,838	4,004	4,004	Increase of Rs. 166 sanctioned for the Khulna School, *vide* Bengal Government No. 3530, dated 12th December 1892.
		Purchase and repair of furniture	70		70	290	360		166			
		Subscription to newspapers ...	15		15	.....	15					
		Postage charges	453	3,874	243	166	409		3,723	3,723	3,723	Contract grant allotted by the Director of Public Instruction.
		Telegram charges	.....		.....	.....	.....					
		Office expenses and miscellaneous	9,190		4,364	3,403	7,767					
		Total Contingencies ...	14,843	7,779	8,242	7,136	15,378		7,727	7,727	7,727	
		Total District Schools ...	3,30,588	2,72,034	1,66,531	1,72,303	3,38,834		2,72,380	2,72,380	2,72,380	
		Total High Schools	4,27,994	4,07,116	2,15,574	2,26,083	4,41,657		4,10,238	4,10,238	4,10,238	
		MIDDLE CLASS SCHOOLS, PROVINCIAL.										
		ENGLISH.										
		Salaries.										
18	18	Masters	1,754	6,048	—7	968	961		5,952	5,952	5,952	
		Establishments.										
...	...	Clerks	.....	.....	—75	.....	—75		.....	.....	.....	
2	2	Servants	.....	120	—90	.....	—90		120	120	120	
			.....	6,168	.....	.....	.....		6,072	6,072	6,072	
		Deduct—Probable savings ...	.....	68	.....	.....	.....		2,072	2,072	2,072	
		Total Salaries and Establishment	1,754	6,100	—172	968	816		4,000	4,000	4,000	

GRANT 22—EDUCATION—*continued.*

Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93	Estimate of 1893-94. Proposed by Director of Public Instruction.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
EXPENDITURE—*contd.*										
F.—GOVERNMENT SCHOOLS, GENERAL—*contd.*										
MIDDLE CLASS SCHOOLS, PROVINCIAL—*concld.*										
ENGLISH—*contd.*										
Allowances.										
Travelling allowances	.....	.....	.....	.....	.....		.....	.....		
Supplies and Services.										
Library	.....	.....	.....	.....	.....		.....	.....		
Prizes	.....	76	.....	.....	.....		76	76	76	
Total Supplies and Services	.....	76	.....	.....	.....		76	76	76	
Contingencies.										
Rents, rates, and taxes	.....	.....	.....	.....	.....		564	564	564	
Postage charges .. Office expenses and miscellaneous	.....	564	−13	.....	−13					
Total contingencies ...	.....	564	−13	.....	−13		564	564	564	
Total Middle Class English ...	1,754	6,740	−185	968	803		4,640	4,640	4,640	
MIDDLE CLASS VERNACULAR.										
Numbers. 1892-93. 1893-94. *Salaries.*										
111 111 Masters	21,205	20,604	11,547	11,111	22,658		20,496	20,496	20,496	
Deduct—Probable savings ...	.....	604	.....	.....	.....		496	496	496	
Total Salaries ...	21,205	20,000	11,547	11,111	22,658		20,000	20,000	20,000	
Numbers. 1892-93. 1893-94. *Establishment.*										
9 9 Clerks	324	300	232	176	408		300	300	300	
29 30 Servants	1,623	1,464	904	945	1,849		1,566	1,566	1,566	Increase in number sanctioned for Hooghly Model School, *vide* Director's No. 360, dated 26th April 1892.
Total Establishment ..	1,947	1,764	1,136	1,121	2,257		1,866	1,866	1,866	
Allowances.										
Travelling allowance	40	50	4	18	22		50	50	50	
Supplies and Services.										
Prizes	196	159	61	61	122		159	159	159	
Library grants	10	118	10	.....	10		124	124	124	
Total Supplies and Services	206	277	71	61	132		283	283	283	
Contingencies.										
Rents, rates, and taxes .. .		1,731	.....	67	67		1,738			
Purchase and repair of furniture	417	.....	138	.....	138		.....	1,738	1,738	
Postage charges	10		5	9	14			.....	.....	
Telegram charges	.....	602	.....	.....	.....		626	626	626	
Office expenses and miscellaneous	1,104		499	652	1,151					
Total Contingencies ...	1,531	2,333	642	728	1,370		2,364	2,364	2,364	
Circle Pandits	28,234	29,500	14,226	13,174	27,400		26,772	26,772	26,772	
Rewards to gurus	14,055		7,144	3,728	10,872		2,600	2,600	2,600	
Miscellaneous	605		563	331	894		148	148	148	
Total Middle Class Vernacular	67,823	53,924	35,333	30,272	65,605		54,083	54,083	54,083	
Total Middle Class Schools ...	69,577	60,664	35,148	31,260	66,408		58,723	58,723	58,723	

GRANT 22.—EDUCATION—*continued.*

Numbers 1892-93.	Numbers 1893-94.	Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	Estimate of 1893-94. Proposed by Director of Public Instruction.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		F.—GOVERNMENT SCHOOLS, GENERAL—*contd.*										
		GIRLS' SCHOOL, PROVINCIAL.										
		EDEN FEMALE SCHOOL, DACCA.										
		Salaries.										
1	1	Head Mistress (200)—(300) ...	4,599	2,960	2,204	2,338	4,542		3,200	3,200	3,200	Increase due to increment.
5	5	Mistresses ...		2,040					1,560	1,560	1,560	Decrease due to the appointment of an officer on less pay.
		Total salaries ...	4,599	5,000	2,204	2,338	4,542		4,760	4,760	4,760	
		Establishment.										
6	6	Servants	299	276	138	161	299		276	276	276	
				5,276					5,036	5,036	5,036	
		Deduct—Probable savings ...		76					36	36	36	
		Total Salaries and Establishment	4,898	5,200	2,342	2,499	4,841		5,000	5,000	5,000	
		Contingencies.										
		Rents, rates, and taxes ...	840	840	420	490	910		840	840	840	
		Postage charges	.....	500	210	263	473		500	500	500	Contract grant allotted by Director of Public Instruction.
		Office expenses and miscellaneous	424									
		Total Contingencies ...	1,264	1,340	630	753	1,383		1,340	1,340	1,340	
		Total Girls' School ...	6,162	6,540	2,972	3,252	6,224		6,340	6,340	6,340	
		BOARDING SCHOOLS.										
		KURSEONG BOARDING SCHOOL.										
		Salaries.										
1	1	Master, (200) ...	8,345	3,000	4,325	4,397	8,722		3,120	3,120	3,120	Increase due to increment.
5	5	Masters (on less than 200) ...		5,640					5,760	5,760	5,760	
		Total Salaries ...	8,345	8,640	4,325	4,397	8,722		8,880	8,880	8,880	
		Establishment.										
28	26	Servants	3,496	3,588	1,726	1,698	3,424		3,396	3,396	3,396	Decrease due to the services of two servants having been dispensed with.
				12,228					12,276	12,276	12,276	
		Deduct—Probable savings ...		28	.....	.....	.....		76	76	76	
		Total Salaries and Establishment	11,841	12,200	6,051	6,095	12,146		12,200	12,200	12,200	
		Allowances.										
		Allowance to Chaplain ...	600	600	350	300	650		600	600	600	
		Travelling allowance ...	.....	.....	.....	.....	.....		.....	.....	.....	
		Total allowances ...	600	600	350	300	650		600	600	600	
		Supplies and Services.										
		Prizes	100	100	100	.....	100		100	100	100	
		Library grants	.....	100	.....	.....	.....		100	100	100	
		Boarding charges...	14,298	14,000	7,590	8,460	16,050		14,000	14,000	14,000	
		Total Supplies and Services ...	14,398	14,200	7,690	8,460	16,150		14,200	14,200	14,200	
		Contingencies.										
		Rents, rates, and taxes... ...	694	694	520	365	885		730	730	730	
		Value of medical stores ...	.....	.....	.....	.....	.....		.....	.....	.....	
		Postage charges	85	1,333	65	30	95		1,333	1,333	1,333	Contract grant allotted by Director of Public Instruction.
		Telegram charges	.....		.....	.....	.....					
		Office expenses and miscellaneous	276		276	80	356					
		Total Contingencies ...	1,055	2,027	861	475	1,336		2,063	2,063	2,063	
		Total Kurseong Boarding School	27,894	29,027	14,952	15,330	30,282		29,063	29,063	29,063	

GRANT 22.—EDUCATION—*continued.*

Numbers 1892-93.	Numbers 1893-94.	Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	Estimate of 1893-94. Proposed by Director of Public Instruction.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		F—GOVERNMENT SCHOOLS, GENERAL—*contd.*										
		OTHER BOARDING SCHOOLS.										
		Salaries.										
14	14	Masters (on less than 200) ...	3,768	6,700	1,733	2,045	3,778		6,960	6,960	6,960	
		Establishment.										
11	11	Servants	544	918	255	271	526		918	918	918	
				7,618					7,878	7,878	7,878	
		Deduct—Probable savings	.....	18	.....	.....	.....		78	78	78	
		Total Salaries and Establishments	4,312	7,600	1,988	2,316	4,304		7,800	7,800	7,800	
		Supplies and Services.										
		Allowances.										
		Travelling allowance	22	.....	—28	.....	—28		.....	.....	.....	
		Prizes	.....	50	.....	.....	.....		50	50	50	
		Library grants	50	134	50	.....	50		134	134	134	
		Boarding charges	1,310	2,950	574	639	1,213		2,598	2,598	2,598	
		Stipends to Lepcha and Bhootia boys	.....	.....	.....	.....	.....		.....	.....	.....	
		Total Allowances, Supplies and Services	1,382	3,134	596	639	1,235		2,782	2,782	2,782	
		Contingencies.										
		Rents, rates, and taxes ...	171	171	86	95	181		171	171	171	
		Postage charges	17	944	—10	6	4		944	944	944	
		Telegram charges	.....									
		Office expenses and miscellaneous	746		—1,271	174	—1,097					
		Total Contingencies	934	1,115	—1,195	275	—920		1,115	1,115	1,115	
		Total other Boarding Schools...	6,628	11,849	1,389	3,230	4,619		11,697	11,697	11,697	
		Total Boarding Schools ...	34,522	40,876	16,341	18,560	34,901		40,760	40,760	40,760	
		PRIMARY SCHOOLS FOR BOYS AND GIRLS, LOWER CLASS VERNACULAR.										
		Salaries.										
4	4	Masters	368	384	128	223	351		384	384	384	
		Establishment.										
...	...	Servants	.....	.....	.....	.....	.....		.....	.....	.....	
		Supplies and Services.										
		Prizes	.....	48	.....	.....	.....		48	48	48	
		Library grants	.....	.....	.....	.....	.....		.....	.....	.....	
		Total Supplies and Services...	.....	48	.....	.....	.....		.....	.....	.....	
		Contingencies.										
		Postage charges	2	60	78	16	.....		60	60	60	
		Office expenses and miscellaneous	76				94					
		Total Contingencies ...	78	60	78	16	94		60	60	60	
		Total Primary Schools, &c. ...	446	492	206	239	445		492	492	492	

GRANT 22.—EDUCATION—*continued.*

HEADS AND ITEMS.	Actuals, 1891-92.	Budget estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	ESTIMATE OF 1893-94. Proposed by Director of Public Instruction.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
F.—GOVERNMENT SCHOOLS, GENERAL—*concld.*										
PRIMARY SCHOOLS FOR BOYS AND GIRLS, LOWER CLASS VERNACULAR.										
Expenditure on petty construction paid from the Educational Budget.										
High	2,782	4,000	2,235	2,643	4,878		4,000	4,000	4,000	
Middle	40		40	20	60					
Boarding	36		34	296	330					
Primary	282		282	.....	282					
Total ...	3,140	4,000	2,591	2,959	5,550		4,000	4,000	4,000	
Expenditure on furniture and apparatus paid from the Educational Budget.										
High	1,652	2,000	1,116	399	1,515		2,000	2,000	2,000	
Middle	293		276	110	386					
Boarding	824		773	372	1,145		.....	.....	.....	
Primary	.....		.....	.....	.....		.....	.....	.....	
Total ...	2,769	2,000	2,165	881	3,046		2,000	2,000	2,000	
Anticipated expenditure from surplus funds	.....	28,676	.....	.....	.....		28,676	28,676	28,676	
Deduct—Probable savings ...	.....	5,52,964	.....	.....	.....		5,53,829	5,53,829	5,53,829	
	.....	13,964	.....	.....	.....		14,829	8,829	8,829	
Total Government Schools, General	5,46,736	5,39,000	2,76,158	2,84,324	5,60,482		5,39,000	5,45,000	5,45,000	
GOVERNMENT SCHOOLS, SPECIAL.										
NORMAL SCHOOL OR TRAINING SCHOOLS.										
NUMBERS. 1892-93. / 1893-94.										
Salaries.										
6 / 5 Masters (on 200 and over) ...	39,788	18,200	19,641	22,322	41,963		15,600	15,600	15,600	
38 / 39 Masters (on less than 200) ...		21,252					24,142	24,142	24,142	
Total Salaries ...	39,788	39,452	19,641	22,322	41,963		39,742	39,742	39,742	
Establishment.										
4 / 4 Clerks	642	660	330	676	1,006		660	660	660	
36 / 34 Servants	1,980	1,998	992	1,189	2,181		1,992	1,992	1,992	Decrease of two servants, one in Lohardaga and one in Rangpur.
Training of gurus	6,448	10,000	4,980	1,002	5,982		10,000	10,000	10,000	
Stipends to pupil teachers ...	16,030	23,000	9,354	8,634	17,988		22,782	22,782	22,782	As estimated by the Director of Public Instruction.
Expenditure for teaching drawing in eight training schools of 1st grade	.....	6,000	.....	5	5		6,000	6,000	6,000	
Total Establishment	25,100	41,658	15,656	11,506	27,162		41,434	41,434	41,434	
							81,176	81,176	81,176	
Deduct—Probable savings ...	.....	5,110	.....	.....	.....		5,394	5,394	5,394	
Total Salaries and Establishment	64,888	76,000	35,297	33,828	69,125		75,782	75,782	75,782	
Allowances.										
House allowance	80	.....	20	.....	20		.....	.....	.....	
Travelling allowance	44	50	19	.....	19		50	50	50	
Total allowances	124	50	39	.....	39		50	50	50	
Supplies and Services.										
Prizes	115	.....	115	.....	115		.....	.....	.....	
Library grants	434	808	431	.....	431		988	988	988	Increase sanctioned in Bengal Government No. 1287, dated 27th June 1892.
Total Supplies and Services ...	549	808	546	.....	546		988	988	988	
Contingencies.										
Rents, rates, and taxes ...	4,918	4,024	2,897	2,851	5,748		4,198	4,198	4,198	
Postage charges	325	2,233	77	43	120		2,233	2,233	2,233	Contract grant alotted by Director of Public Instruction.
Office expenses and miscellaneous	2,506		2,124	744	2,868					
Total Contingencies ..	7,749	6,257	5,098	3,638	8,736		6,431	6,431	6,431	
Total Normal Schools, &c. ...	73,310	83,115	40,980	37,466	78,446		83,251	83,251	83,251	

GRANT 22.—EDUCATION—*continued.*

Numbers 1892-93.	Numbers 1893-94.	Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	Estimate of 1893-94. Proposed by Director of Public Instruction.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		GOVERNMENT SCHOOLS, SPECIAL.										
		SCHOOLS OF ART.										
		CALCUTTA SCHOOL OF ART.										
		Salaries.										
1	1	Principal (1,000)...	21,609	12,000					12,000	12,000	12,000	
2	2	Teachers (200 and over)	.....	6,000	10,740	8,107	18,847		6,000	6,000	6,000	
7	7	Teachers (less than 200) ..	.....	3,480					3,480	3,480	3,480	
			.....	21,480	.....	.....	.....		21,480	21,480	21,480	
		Deduct—Probable savings	.....	80	....	...	.....		80	80	80	
		Total Salaries ..	21,609	21,400	10,740	8,107	18,847		21,400	21,400	21,400	
		Establishment.										
1	1	Clerk	480	480	200	280	520		480	480	480	
12	12	Servants	1,212	1,212	646	727	1,333		1,212	1,212	1,212	
		Total Establishment.	1,692	1,692	846	1,007	1,853		1,692	1,692	1,692	
		Contingencies.										
		Rents, rates, and taxes... ...	4,794	4,840	2,504	2,335	4,839		4,840	4,840	4,840	
		Office expenses and miscellaneous	2,663	2,777	1,260	1,926	3,186		3,000	3,000	3,000	
		Total Contingencies ...	7,457	7,617	3,764	4,261	8,025		7,840	7,840	7,840	
		Total Calcutta School of Art ...	30,758	30,709	15,350	13,375	28,725		30,932	30,932	30,932	
		GOVERNMENT ART GALLERY.										
		Establishment.										
2	2	Clerks	960	960	480	560	1,040		960	960	960	
7	7	Servants ..	696	696	348	406	754		696	696	696	
		Total Establishment	1,656	1,656	828	966	1,794		1,656	1,656	1,656	
		Supplies and Services.										
		Purchase of Works of Art ...	.....	4,239	.....	9,807	9,807		4,237	4,237	4,237	
		Contingencies.										
		Rents, rates, and taxes ...	3,644	3,717	1,859	1,859	3,718		3,717	3,717	3,717	
		Office expenses and miscellaneous	374	388	199	248	447		390	390	390	Contract grant as allotted by Director of Public Instruction.
		Total Contingencies ...	4,018	4,105	2,058	2,107	4,165		4,107	4,107	4,107	
		Total Government Art Gallery	5,674	10,000	2,886	12,880	15,766		10,000	10,000	10,000	
		Total Schools of Art	36,432	40,709	18,136	26,255	44,491		40,932	40,932	40,932	
		ENGINEERING AND SURVEYING SCHOOLS.										
		SURVEY SCHOOLS.										
		Establishment.										
9	9	Survey Teachers on less than Rs. 200	9,751	10,060	4,948	5,357	10,305		10,410	10,410	.....	
10	10	Servants	552	588	320	343	663		588	588	.....	
			.....	10,648	.....	.....	.....		10,998	10,998	.....	
		Deduct—Probable savings ...	.....	48	.....	.....	.....		98	98	.....	
		Total Establishment ..	10,303	10,600	5,268	5,700	10,968		10,900	10,900	.....	

GRANT 22.—EDUCATION—*continued.*

HEADS AND ITEMS.	Actuals, 1891-92.	Budget estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	ESTIMATE OF 1893-94. Proposed by Director of Public Instruction.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
ENGINEERING AND SURVEYING SCHOOLS—*concld.*										
Allowances.										
Travelling allowances	417	.....	405	.....	405		.....	.....	.....	
Field allowance	584	1,300	584	.....	584		1,400	1,400	.....	Increased provision for Patna Survey School.
Total allowances ...	1,001	1,300	989	.....	989		1,400	1,400	.....	
Contingencies.										
Rents, rates and taxes	623	701	391	307	698		699	699	.....	
Telegram charges ... ... } Office expenses and miscellaneous	2,748	1,333	2,402	489	2,891		1,590	1,590	.....	Contract grant as allotted by Director of Public Instruction.
Total Contingencies ...	3,371	2,034	2,793	796	3,589		2,289	2,289	.....	
Total Engineering and Surveying Schools	14,675	13,934	9,050	6,496	15,546		14,589	14,589	16,953	
5. INDUSTRIAL SCHOOLS.										
SCHOOLS FOR ARTISANS.										
RANCHI INDUSTRIAL SCHOOL.										
NUMBERS. 1892-93. / 1893-94.										
Establishment.										
6 / 6 Masters	1,220	1,560	779	871	1,650		1,500	1,500	1,500	
1 / 1 Servant	54	60	30	35	65		120	120	120	
... / ... Stipend to pupil teachers ...	613	516	241	228	469		516	516	516	
... / ... Cost of additional establishments...	.....	.....	.....	.....	.....		.....	.....	.....	
Total Establishment ...	1,887	2,136	1,050	1,134	2,184		2,136	2,136	2,136	
Contingencies.										
Office expenses and miscellaneous	60	12	60	.....	60		120	120	120	
Total Industrial Schools ...	1,947	2,148	1,110	1,134	2,244		2,256	2,256	2,256	
OTHER SCHOOLS.										
MURSHIDABAD NAWAB'S MADRASSA.										
NUMBER. 1892-93. / 1893-94.										
Establishment.										
1 / 1 Master (200-300)	9,622	13,600	5,038	3,806	8,844		3,600	3,600	3,600	
9 / 10 Masters on less than (200) ...		6,480					6,960	6,960	6,480	One additional master on Rs. 40, sanctioned by Inspector of Schools.
1 / 1 Clerk	952	600	480	560	1,040		600	600	600	
23 / 23 Servants	1,455	1,464	727	854	1,581		1,464	1,464	1,464	
	.....	12,144	.....	.....	.....		12,624	12,624	12,144	
Deduct—Probable savings ..	.....	44	.....	.....	.....		224	224	108	
Total Establishment ...	12,029	12,100	6,245	5,220	11,465		12,400	12,400	12,036	
Allowances.										
Travelling allowances	12	50	11	.....	11		50	50	50	
Supplies and Services.										
Prize allowance	385	85	123	48	171		85	85	85	
Medicine	.....	.....	.....	274	274		.....	.....	.....	
Diet-money	1,687		1,152	447	1,599					
Total Supplies and services ...	2,072	85	1,275	769	2,044					
Contingencies.										
Rent, rates, and taxes	24	3,136	12	36	48		3,136	3,136	3,136	
Postage charges	14		9	.....	9					
Office expenses and miscellaneous	507		270	370	640					
Total Contingencies ...	545	3,221	291	406	697		3,221	3,221	3,221	
Total Murshidabad Nawab's Madrassa	14,658	15,371	7,822	6,395	14,217		15,671	15,671	15,307	

GRANT 22.—EDUCATION—*continued.*

Number 1892-93.	Number 1893-94.	Heads and Items.	Actuals, 1891-92.	Budget Estimate, 1892-93.	Actuals of 12 Months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised Estimate, 1892-93.	Estimate of 1893-94. Proposed by Director of Public Instruction.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		EXPENDITURE.										
		GOVERNMENT SCHOOLS, SPECIAL—*contd.*										
		6.—OTHER SCHOOLS, SUCH AS MADRASSAS—*contd.*										
		COX'S BAZAR MADRASSA.										
		Establishment.										
2	2	Masters	480	480	280	240	520		480	480	480	
1	1	Servant	60	60	35	30	65		60	60	60	
		Total Establishment	540	540	315	270	585		540	540	540	
		Contingencies.										
		Office expenses and miscellaneous	.....	30	.....	.....	.....		30	30	30	
		Total Cox's Bazar Madrassa ...	540	570	315	270	585		570	570	570	
		Total other Schools ...	15,198	15,941	8,137	6,665	14,802		16,241	16,241	15,877	
		Expenditure on petty construction paid from the Educational Budget—										
		Training Schools	371	.....	111	73	184		.....	.....	.....	
		Cox's Bazar Madrassa	50	.....	50	.....	50		.....	.....	.....	
		Engineering and Surveying Schools ...	.....	.....	.....	36	36		.....	.....	.....	
		Total Expenditure on petty construction ...	421	.....	161	109	270		.....	.....	.....	
		Expenditure on furniture and apparatus paid from the Educational Budget—										
		Training Schools	332	.....	301	143	444					
		Schools of Art ...	.....	.....	.....	.....	.....					
		Engineering and Surveying Schools	1,367	.....	1,138	21	1,159		230	230	230	
		Total Expenditure on furniture and apparatus, &c....	1,699	230	1,439	164	1,603		230	230	230	
				1,56,077					1,57,499	1,57,499	1,57,499	
		Deduct probable savings	.....	10,077	.....	.....	.....		14,499	14,499	14,499	
		Total Government Schools, Special ...	1,43,682	1,46,000	79,113	78,289	1,57,402		1,43,000	1,43,000	1,43,000	
		H.—GRANTS-IN-AID.										
		1.—*To Local Colleges and Schools.*										
		MONTHLY GRANTS.										
		For Native Boys.										
		Colleges	25,746		14,340	15,061	29,401					
		Schools—										
		Higher Class, English ...	91,709		45,482	48,471	93,953					
		Middle ,, ,, ...	31,072		14,645	16,439	31,084					
		,, ,, Vernacular...	21,453		9,509	10,798	20,307					
		Lower ,, ,, ...	12,092		6,805	4,369	11,174					
		Technical ,, Schools or Schools for Artisans ...	1,487	2,63,295	618	695	1,313		2,54,829	(a)2,54,829	2,54,829	
		Normal School	1,225		500	1,100	1,600					
		For Native Girls.										
		Normal Schools	6,888		3,415	1,950	5,365					
		Native Girls' Schools ...	41,803		20,624	20,874	41,498					
		Zenana Instruction ...	17,569		8,601	8,942	17,543					
		For European Boys and Girls.										
		Schools	81,061		45,946	32,949	78,895					
		High Schools	3,811	1,15,000	2,393	1,082	3,475		1,14,560	1,14,560	1,14,560	
		European Girls' Schools ...	39,586		19,919	22,505	42,424					

	Rs.
(a) Schools in districts not transferred to District Boards, and schools under departmental management ...	2,37,505
Midnapore College and Collegiate School	3,900
Uttarpara School ...	1,800
Do. for pension contribution ...	2,485
Bhaoya Hill Boys' School	1,716
School transferred from the management of the District Boards to Education Department, as they are raised to the status of high English Schools ...	3,108
Barisal Zillah School	2,793
Increased grant for Educational Institutions	1,200
Pension contribution in Berhampore College	320
	2,54,829

GRANT 22.—EDUCATION—*continued.*

HEADS AND ITEMS.	Actuals, 1891-92.	Budget, Estimate, 1892-93.	Actuals of 12 Months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised Estimate, 1892-93.	Estimate of 1893-94. Proposed by Director of Public Instruction.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
H.—GRANTS-IN-AID—*contd.*										
MONTHLY GRANTS—*contd.*										
2.—*Payments by Results.*										
Grants for Primary Schools ...	1,67,431	2,01,360	1,09,243	63,920	1,73,163		1,93,038	(b)1,93,038	2,10,038	(b) Includes grants for primary schools in Banka ... ... Rs. 1,253; Includes grants for primary schools in Angul ... ... 2,341; Includes grants for pathsalas in Damin-i-koh ... ... 7,500; Improvement grant in Government estates ... ... 36,144; Schools in districts not transferred to District Boards, and schools under departmental management ... ... 1,43,598; For Khondmals ... 1,572; Dinapore Nizamut Municipality ... 630 — 1,93,038
3.—*Towards Educational buildings paid from the Educational Budget.*										
Schools for Natives ... ... } " Europeans ... ... }	15,700	30,000	15,200	2,000	17,200		30,000	30,000	30,000	
Unspent balance of building grants, for re-grants	.....	7,000	.....	.....	.....		.....	.....	.....	
4.—*Furniture and Apparatus paid from the Educational Budget.*										
Schools for Natives ... ... } " Europeans ... }	1,025	2,000	925	100	1,025		2,000	2,000	2,000	
Deduct—Probable Savings ... {	....	6,18,655 20,655	....	....	....		5,94,427 22,427	6,94,427 22,427	6,11,427 22,427	
Total grants-in-aid ...	5,59,658	5,98,000	3,18,165	2,51,255	5,69,420		5,72,000	5,72,000	5,89,000	
SCHOLARSHIPS.										
1.—*In Art Colleges.*										
Senior	30,282	26,280	15,142	15,367	30,509		26,280	30,282	30,282	
Junior	57,956	45,600	28,980	28,746	57,726		45,600	57,956	57,956	
Sanskrit	2,329	2,832	1,192	845	2,037		2,832	2,329	2,329	
Special Muhammadan Scholarships	6,235	7,440	3,167	3,934	7,101		7,440	6,235	6,235	
Total ...	96,802	82,152	48,481	48,892	97,373		82,152	96,802	96,802	
2.—*In Professional Colleges.*										
Engineering Scholarships ...	14,917	15,840	7,302	4,790	12,092		15,840	14,917	14,917	
Agricultural	.....	.....	.....	.....	.....		.....	.....	.....	
Total ...	14,917	15,840	7,302	4,790	12,092		15,840	14,917	14,917	
3.—*In Secondary Schools.*										
Middle English	21,174	} 54,300	{ 9,962	12,396	22,358		} 54,300	{ 21,174	21,174	
Middle Vernacular	32,040		15,345	18,078	33,423			32,040	32,040	
Upper Primary	14,430	15,648	6,668	7,610	14,278		15,648	14,430	14,430	
Girls'	1,438	2,580	780	547	1,327		2,580	1,438	1,438	
Raja of Hill Tippera's Scholarships	279	240	120	50	170		240	279	279	
European Schools	4,473	5,000	2,258	2,816	5,074		5,000	4,473	4,473	
Total ...	73,834	77,768	35,133	41,497	76,630		77,768	73,834	73,834	
4.—*In Primary Schools.*										
Lower Primary	5,326	1,920	1,524	1,157	2,681		1,920	5,326	5,326	
5.—*In Special Schools other than Training Schools.*										
School of Art	853	900	443	425	868		900	853	853	
Survey Schools	1,029	1,080	480	372	852		1,080	1,029	1,029	
Madrassa	306	1,595	.....	.....	.....		1,595	306	306	
Total ...	2,188	3,575	923	797	1,720		3,575	2,188	2,188	
Deduct—Probable savings ...	.....	1,81,255 255	.....	.....	.....		1,81,255 2,255	1,93,067 67	1,93,067 67	
Total Scholarships ...	1,93,670	1,81,000	93,363	97,133	1,90,496		1,79,000	1,93,000	1,93,000	
K.—MISCELLANEOUS.										
Miscellaneous, Provincial.										
GRANTS FOR THE ENCOURAGEMENT OF LITERATURE.										
Grants for the encouragement of useful publications ...	4,288	5,000	2,952	3,476	6,428		5,000	5,000	5,000	
Grants for *Education Gazette*	3,600	3,600	1,800	1,800	3,600		3,600	3,600	3,600	
Total ...	7,888	8,600	4,752	5,276	10,028		8,600	8,600	8,600	
GOVERNMENT BOOK DEPOT.										
Book Muharrirs	.....	.....	.....	.....	.....		.....	.....	.....	
Grant to School Book and Useful Literature Society ...	2,400	2,400	1,200	1,700	2,900		3,600	3,600	3,600	Increase sanctioned in Bengal Government No. 914, dated 31st March 1892.
Amount of savings in contract allotment for re-grant ...	.....	2,667	.....	.....	.....		.....	.....	.....	
Undisbursed balance of contract allotment	.....	2,547	.....	.....	.....		.....	.....	.....	
Total ...	.....	5,214	.....	.....	.....		.....	.....	.....	

GRANT 22.—EDUCATION—*concluded.*

HEADS AND ITEMS.	Actuals, 1891-92.	Budget, Estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1892.			Revised Estimate, 1892-93.	ESTIMATE OF 1893-94.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1891-92.	First six months of 1892-93.	Total.		Proposed by Director of Public Instruction.	Revised by Accountant-General.		
EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
MISCELLANEOUS.										
Remuneration to Examiners.										
Government allowance	3,028	3,075	1,320	1,399	2,719		3,075	3,075	3,075	
Payment from fees	8,765	9,000	313	8,105	8,418		9,000	9,000	9,000	
Boarding hostel charges ...	3,679	4,500	2,856	2,013	4,869		4,500	4,500	4,500	
Examination charges and rewards for Sanskrit titles ...	1,650	3,000	.....	1,670	1,670		3,000	3,000	3,000	
Fine stipends to *tols*	.....	.....	.....	.....	.....		3,360	3,360	3,360	
Rewards to teachers and pupils in Sanscrit *tols* in Nadia	2,450	2,400	1,200	2,251	3,451		2,400	2,400	2,400	
Passage and outfit of Gilchrist scholarship-holder	680	.....	680	.....	680		.....	.....	.....	
Rewards to female teachers ..	.....	500	.....	.....	.....		500	500	500	
Rewards to teachers and pupils of Sanskrit *tols* ...	.....	.....	.....	.....	.....		9,780	(a)9,780	9,780	(a) Sanctioned in Government Resolution of the 21st March 1892—*vide* Bengal Government No. 1457—101, dated 8th April 1892.
Grants for Saraswat Somaj at Dacca	500	500	500	.....	500		.....	.....	.....	
Grants to Bihar Sanjevan Association	.....	500	.....	.....	.....		.....	.....		
Grants to Laha Family Endowment Fund	930	1,000	930	.....	930		1,000	1,000	1,000	No provision is made for Dacca Saraswat Somaj and Bihar Sanjevan Association, with reference to Government Resolution of the 21st March 1892.
Miscellaneous charges	1,327	1,080	300	2,493	2,793		1,080	1,080	1,080	
		41,769					40,895	40,895	...	
Deduct—Probable Savings ...	.....	6,769	.....	.....	.....		9,895	9,895	9,895	
Total Miscellaneous Provincial	33,503	35,000	14,060	25,107	39,167		40,000	40,000	40,000	

H. P.—Reg. No. 6958C.—194—4-2-93.

[FILE $\frac{1\text{-E}}{8}$ 2.]

FINANCIAL DEPARTMENT

FINANCE.

CALCUTTA, THE 18TH JANUARY 1893.

RESOLUTION—No. 362F.

READ—

A Memorandum from the Accountant-General, Bengal, No. 0489Bt., dated the 28th December 1892, submitting the estimates of Receipts and Expenditure of the Education Department for the year 1893-94.

RECEIPTS.

THE total receipts of the Education Department for 1893-94 are estimated by the Accountant-General at Rs. 5,71,000 against Rs. 6,10,000, the sanctioned estimate for 1892-93. The estimate is accepted. The actuals of 1891-92 amounted to Rs. 5,95,136, and those of the twelve months ending the 30th September 1892 to Rs. 5,70,758. In view of these actuals the estimate for the current year is reduced to Rs. 5,71,000.

EXPENDITURE.

2. *Inspection.*—The total estimate under this head amounts to Rs. 3,55,000, which, however, includes no provision for "Purchase of tents." The sum of Rs. 375, which represents the unspent balance in the allotment for the purpose for 1892-93, will be entered in the next year's budget, the amount of probable savings under the head being increased at the same time by a corresponding sum, so that the total estimate of Rs. 3,55,000 will not be disturbed.

3. *Government Colleges, Professional.*—A sum of Rs. 1,07,700 has been provided in the estimates to meet the cost of the Civil Engineering College, Howrah. Sanction has been accorded to the appointment of a Professor in the College on Rs. 200 rising to Rs. 250 a month, who will take the place of the existing Professor on Rs. 100 a month. The appointment of two chemical laboratory assistants on Rs. 35 rising to Rs. 50 a month has also been sanctioned for the institution. Provision for these posts, as well as for the appointment of a gymnastic teacher on Rs. 40 a month, should be included in the estimates, which will therefore be raised by Rs. (1,200+420+420+480) 2,520, or Rs. 3,000 in round number.

4. *Government Schools, Special.*—The estimate of Rs. 14,589 for "Engineering and Survey Schools" does not provide for the cost of the additional establishment and house rent, amounting to Rs. 2,364 per annum, recently sanctioned for the Dacca Survey School. The provision of Rs. 480 made in the estimate for "Murshidabad Nawab's Madrassa," on account of the pay of an additional master on Rs. 40 a month, appointed by the Inspector of Schools, should be omitted, as the appointment does not appear to have been sanctioned by Government. The above alterations necessitate the raising of the total estimate by Rs. (2,364—480) 1,884, or Rs. 2,000 in round number.

5. *Grants-in-aid.*—The estimate under this head amounts to Rs. 5,72,000, which will be raised to Rs. 5,89,000, the entire increase of Rs. 17,000 going to the sub-head "Grants for Primary Schools."

6. The variations under the remaining heads have been sufficiently explained by the Accountant-General, and his estimates are accepted.

7. In accordance with the foregoing remarks, the grants for 1893-94 will stand as follow:—

	Rs.
Direction	63,000
Inspection	3,55,000
Government Colleges, General	5,20,000
Government Colleges, Professional	1,21,000
Government Schools, General	5,45,000
Government Schools, Special	1,45,000
Grants-in-aid	5,89,000
Scholarships	1,93,000
Miscellaneous	40,000
Refunds	2,000
Total ...	25,73,000

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimates, be forwarded to the Accountant-General, the Director of Public Instruction, and the General Department, for information.

By order of the Lieutenant-Governor of Bengal,

H. H. RISLEY,

Secretary to the Government of Bengal.

Nos. 363-65F.

COPY forwarded to the

By order of the Lieutenant-Governor of Bengal,

H. J. McINTOSH,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 18th January 1893.

A McL—Reg. No 6900C—194—18-1-93.

[FILE F $\frac{1\cdot2}{7}$ 3]

ECCLESIASTICAL BUDGET ESTIMATE FOR 1893-94.

No. 0466Bt., dated Calcutta, the 6th December 1892.

Memo. by—O. T. BARROW, Esq., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

Ecclesiastical Budget Estimate.

HEADS AND ITEMS.	Actuals, 1891-92.	Budget estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1892.			Increase compared with budget estimate, 1892-93.	Decrease compared with budget estimate, 1892-93.	Revised estimate, 1892-93.	ESTIMATE OF 1893-94.		Passed by Government	EXPLANATORY REMARKS.
			Last six months of 1891-92.	First six months of 1892-93.	Total.				Proposed by Local Officers.	Revised by Accountant-General.		
EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Ecclesiastical Establishments	1,75,549	1,65,000	86,944	80,088	1,67,032	1,000	.....	.....	1,77,423	1,66,000	1,76,000	*Vide* details.
Cemetery Establishments	5,644	6,000	2,855	3,091	5,946	73	.....	.....	6,150	6,073	6,073	
Miscellaneous Ecclesiastical Charges	6,877	7,000	3,376	3,551	6,927	.....	73	.....	.....	6,927	6,927	
Total ...	1,88,070	1,78,000	93,175	86,730	1,79,905	1,073	73	1,78,000	1,83,573	1,79,000	1,89,000	

Details.

HEADS AND ITEMS.	Actuals, 1891-92.	Budget, estimate 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1892.			ESTIMATE OF 1893-94.		Passed by Govern-ment.	EXPLANATORY REMARKS.
			Last six months of 1891-92.	First six months of 1892-93.	Total.	Proposed by Local Officers.	Revised by Accountant-General.		
ECCLESIASTICAL ESTABLISHMENTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	
CHURCH OF ENGLAND.									
NUMBERS. 1892-93. / 1893-94.									
Salaries.									
5 / 4 Chaplains (800)	45,527	48,000	10,452	19,200	29,652	38,400	38,400*	[illegible]	* The budget of 1892-93 provided for the salaries of two Senior Chaplains, one for Berhampore and the other for Kidderpore. The provision for the salary of the Senior Chaplain at Berhampore has been excluded from the estimate, as a Chaplain is not required at that cantonment; and consequent on the retirement of the Senior Chaplain at Kidderpore, a Junior Chaplain has been appointed in his steady. On the other hand provision has been made in 1893-94 for the salary of a Senior Chaplain attached to St. Peter's Church, which was included under Junior Chaplain in 1892-93.
12 / 11 Junior Chaplains (500)... ...	59,794	72,000	32,291	27,500	59,891	66,000	66,000	[illegible]	
12 / 12 Ministers of the Additional Clergy Society and others (10 at Rs. 150, 2 at Rs. 50).	16,240	20,400	8,496	8,250	16,746	20,400	20,400	[illegible]	
Total Salaries ...	1,21,561	1,40,400	60,319	54,950	1,15,269	1,24,800	1,24,800	[illegible]	
Establishment.									
7 / 7 Clerks	4,624	1,464	2,412	2,434	4,846	1,464	1,464	1,464	A—The actuals include pay of Organist and Singers provided for under servants.
38 / 41 Servants	3,308	6,544	1,669	1,757	3,426	6,744	6,744	6,744	Increase of three servants, one in St. James' and two in Howrah. *Vide* Bengal Government No. 697, dated 29th March 1892, and No. 115, dated 31st December 1891.
Total Establishment ...	8,132	8,008	4,081	4,191	8,272	8,208	8,208	[illegible]	
		1,48,428				1,33,008	1,33,008	1,33,008	
Deduct—Probable Savings ...		30,628					13,008	[illegible]	
Total Church of England ...	1,29,733	1,17,800	64,400	59,141	1,23,541	1,33,008	1,20,000	1,30,000	
CHURCH OF SCOTLAND.									
Salaries.									
1 / 1 Chaplain (800) ...	10,129	9,600	4,800	4,800	9,600	9,600	9,600	9,600	
Establishment.									
Establishment Allowance ...	2,116	2,220	1,110	1,110	2,220	2,220	2,220	[illegible]	
Total Church of Scotland ..	12,335	11,820	5,910	5,910	11,820	11,820	11,820	11 [illegible]	

Details—concluded.

Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892.			Estimate of 1893-94.		[illegible] by [illegible]	Explanatory Remarks.
			Last six months of 1891-92.	First six months of 1892-93	Total.	Proposed by Local Officers.	Revised by Accountant-General.		
ECCLESIASTICAL ESTABLISHMENT—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Allowances.									
House-rent or allowance	10,974	10,230	5,408	4,900	10,308	9,150	9,150	9,150	Decrease of Rs. 1,080 is due to the exclusion from the estimate of the allowance to the Chaplain at Howrah, who has been provided with a parsonage.
Allowance to Senior Chaplain of Church of Scotland	2,386	2,400	1,200	1,200	2,400	2,400	2,400	2,400	
Travelling allowances	13,301	13,127	6,413	4,868	11 281	14,206	12,791	[illegible] 791	The actuals include conveyance allowance.
Conveyance ditto . .	240	2,880	200	210	410	2,880	2,880	[illegible]	Increase of Rs. 606 due to the provision under this head of conveyance allowance of the Senior Chaplain of the Church of Scotland, included under the head Travelling allowance in 1892-93.
Contribution to the Mission Church at Calcutta, &c.	1,000	1,000	.....	1,000	1,000	1,000	1,000	1,000	
Capitation allowance to Wesleyan and Presbyterian Ministers	2,746	2,500	1,676	1,476	3,152	... ..	3,000	3,000	Estimated with reference to actuals.
Total Allowances ...	30,647	31,777	14,927	13,624	28,551	29,636	31,221	[illegible]	
Contingencies.									
Office and ground rent	.....	.....	.....	.....	.....	.....	.....	...	
House-rent of Archdeacon of Calcutta ...	...	... .	... ..	.....	. .	.....	.. .		
Rents, rates, and taxes	227	689	226	185	411	689	689	689	
Postage charges	205	100	185	42	227	214	214	–	
Telegram charges	37	...	6	10	16	... ..	... .	..	
Miscellaneous	2,375	2,614	1,290	1,176	2,466	2,056	2,056	2,056	
Total Contingencies ...	2,844	3,403	1,707	1,413	3,120	2,959	2,959	[illegible]	
Total Ecclesiastical Establishments ...	1,75,540	1,63,000	86,044	80,088	1,67,032	1,77,423	1,66,000	1,76,000	
CEMETARY ESTABLISHMENTS.									
Caretakers in charge of Cemeteries	5,814	6,000	2,825	3,089	5,914	6,132	6,132	[illegible]	Increase of the caretakers in Dinapore.
Contingencies.									
Rents, rates and taxes	30	.....	30	2	32	18	18	18	
							6,150	6,[illegible]	
Deduct—Probable savings							77	77	
Total Cemetery Charges ...	5,844	6,000	2,855	3,091	5,946	6,150	6,073	6,073	
MISCELLANEOUS ECCLESIASTICAL CHARGES.									
Allowance to Vicar Apostolic, Western Bengal	6,000	6,000	3,000	3,000	6,000		6,000	6,000	
Allowance for Ecclesiastical Returns ...	200	300	100	200	300		300	300	
Ditto for Roman Catholic Church at Chittagong .	360	360	180	180	360		360	360	
Allowance for annual repairs of Church at Chittagong	171	171	.....	171	171		171	171	
Miscellaneous	96	169	96	.....	96		96	96	Allowance to the Chaplain of St. John's Church for furnishing Burial Returns to the Registrar of the Diocese.
Total Miscellaneous Ecclesiastical Charges	6,877	7,000	3,376	3,551	6,927		6,927	6,927	
Total Ecclesiastical Charges ...	1,88,070	1,76,000	93,175	86,730	1,79,905	1,79,573	1,79,000	1,89,000	

H. P.—Reg. No. 5922C—154—22.12.92.

[FILE F $\frac{1\cdot2}{7}$ 4.]

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 21ST DECEMBER 1892.

RESOLUTION No. 5048F.

READ—

Memorandum from the Accountant-General, Bengal, No. 0466Bt., dated the 6th December 1892, submitting the Ecclesiastical Budget Estimate for the year 1893-94.

The total expenditure under all heads during 1893-94 has been estimated by the Accountant-General at Rs. 1,79,000 against Rs. 1,78,000, the sanctioned estimate for the current year, and Rs. 1,88,070, the actuals of 1891-92. The variations under the several heads have been explained by the Accountant-General, and his figures are accepted, except that his estimate of probable savings under "Church of England" will be reduced from Rs. 13,008 to Rs. 3,008, and the grant for the head will be placed at Rs. 1,30,000 against Rs. 1,29,723, the actuals of 1891-92. The total grant under all the heads will stand at Rs. 1,89,000.

ORDER.—Ordered that a copy of this Resolution, with a copy of the estimate, be forwarded to the Accountant-General, Bengal, and to the General Department of this Government, for information.

By order of the Lieutenant-Governor of Bengal,

J. A. BOURDILLON,

Offg. Secretary to the Govt. of Bengal.

Nos. 5049—50F.

COPY forwarded to the

By order of the Lieutenant-Governor of Bengal,

H. J. McINTOSH,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 21st December 1892.

E. D'S.—Reg. No. 5923C—155—22-12-92.

MEDICAL BUDGET ESTIMATE FOR 1893-94.

[FILE F $\frac{1\text{-E}}{31}$ 1.]

No. 0490Bt., dated Fort William, the 28th December 1892.

Memo. by— O. T. BARROW, Esq., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

BENGAL PROVINCIAL SERVICES—(*Medical*).

HEADS.	Actuals, 1891-92.	Budget estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1892.			Increase compared with budget estimate, 1892-93.	Decrease compared with budget estimate, 1892-93	Revised estimate based on actuals of first 6 months of 1892-93.	ESTIMATE OF 1893-94.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1891-92.	First six months of 1892-93.	Total.				Proposed by Inspector-General of Civil Hospitals.	Revised by Accountant-General.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
RECEIPTS.												
Medical Schools and College Fees	27,483	27,000	12,675	18,210	30,885	2,000			28,000	29,000	29,000	Based on actuals.
Hospital receipts ...	60,921	65,000	40,633	20,316	60,949		4,000		63,000	61,000	61,000	
Lunatic Asylum receipts	22,165	24,000	10,616	11,608	22,224				24,000	24,000	24,000	
Medicines sold by Civil Surgeons .. .	2	..	2	5	7				.	....	.. .	
Contributions	30,000	30,000	30,000	...	30,000				30,000	30,000	30,000	
Miscellaneous	5,977	4,000	2,641	1,749	4,410	1,000			6,000	5,000	7,000	Based on actuals.
Total ...	1,46,548	1,50,000	96,567	51,888	1,48,475	3,000	4,000	1,50,000	1,51,000	1,49,000	1,51,000	

Details.

HEADS.	Actuals, 1891-92.	Budget estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1892.			ESTIMATE OF 1893-94.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1891-92.	First six months of 1892-93.	Total.	Proposed by Inspector-General of Civil Hospitals.	Revised by Accountant-General.		
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
MEDICAL SCHOOLS AND COLLEGE FEES.									
Fees, fines of Medical College	12,180	10,000	5,605	5,765	11,370	12,000	12,000	12,000	
Fees, fines of Campbell Medical School	7,141	8,000	7,070	12,445	19,515	7,600	7,600	7,600	
Fees, fines of Temple Medical School ..	2,318	3,000				2,500	3,500	3,500	
Fees, fines of Cuttack Medical School .	640	600				700	700	700	
Fees, fines of Dacca Medical School	5,175	5,400				5,200	5,200	5,200	
Total ...	27,483	27,000	12,675	18,210	30,885	28,000	29,000	29,000	
HOSPITAL RECEIPTS.									
Fees from paying patients of the General Hospital ..	60,921	65,000	40,633	20,316	60,949	30,500	39,000	30,000	Estimated with reference to actuals.
Fees from Medical College Hospital						17,000	16,000	16,000	
Fees from Campbell Hospital						6,500	6,000	6,000	
Fees from Lock Hospital						.....	..	.....	
Do. from Howrah Hospital ...						.....	.....	.....	
Fees from Mufussil Hospitals						.....	.....	....	
Total ..	60,921	65,000	40,633	20,316	60,949	63,000	61,000	61,000	
LUNATIC ASYLUMS.									
Fees from paying patients	10,039	24,000	10,616	11,608	22,224	10,800	10,800	10,800	
Sale proceeds of manufactured articles ...	12,126					13,200	13,200	13,200	
Total ..	22,165	24,000	10,616	11,608	22,224	24,000	24,000	24,000	
MEDICINES SOLD BY CIVIL SURGEONS.									
Sale proceeds of medicines and medical stores ...	2	.....	2	5	7	....	.....	....	
CONTRIBUTIONS.									
Contribution from the Calcutta Corporation for the Sealdah Hospital	30,000	30,000	30,000	... ..	30,000	30,000	30,000	30,000	
Contribution from private sources	.....	.. ..	.. .	.....	.....	.. ...	. ...	.....	
Total ..	30,000	30,000	30,000	.	30,000	30,000	30,000	30,000	
MISCELLANEOUS.									
Miscellaneous .. .	5,977	4,000	2,641	1,749	4,410	6,000	5,000	7,000	Increase based on actuals.
Total .	1,46,548	1,50,000	96,567	51,888	1,48,475	1,51,000	1,49,000	1,51,000	

GRANT 24.—MEDICAL.

HEADS.	Actuals, 1891-92.	Budget estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1892.			Increase compared with budget estimate, 1892-93.	Decrease compared with budget estimate, 1892-93.	Revised estimate based on actuals of first 6 months of 1892-93.	ESTIMATE OF 1893-94.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1891-92.	First six months of 1892-93.	Total.				Proposed by Inspector-General of Civil Hospitals.	Revised by Accountant-General.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
ABSTRACT OF EXPENDITURE.												The total expenditure for the past four years has been as follows:— 1889-90 ... ... 15,29 1890-91 ... ... 15,66 1891-92 ... ... 15,66 12 months ended October 1892-93 ... ... 15,74 Under these circumstances I have adopted 15,75 for the total estimate of 1893-94, which closely agrees with the actuals of previous years.
Medical establishment	5,64,288	5,72,000	2,91,640	2,93,076	5,84,716	3,000			6,56,500	5,80,000*	5,86,000	* The actuals for three years has been 5,44 5,80 5,64 The Inspector-General has made no allowance for probable savings in his estimate. The increase over last year is chiefly due to larger provision under reserve medical officers to meet salaries of medical subordinates transferred from Vaccine Department,
Hospitals and dispensaries ...	3,75,721	3,77,500	1,86,170	1,94,467	3,80,637	3,500			3,95,500	3,81,000†	3,83,000	† Increased provision chiefly for diet and clothing of patients in the Medical College Hospital, and for higher rate of pay in the General Hospital and mufassal hospitals and dispensaries.
Sanitation and vaccination ...	2,05,181	1,68,000	1,07,649	90,091	1,97,740	22,000			2,34,084	1,90,000‡	1,92,000	‡ Estimate based on the revised scheme sanctioned in Government of India, Home Department No. 64, dated 26th March 1892.
Grants for medical purposes ...	3,429	3,000	1,236	3,092	4,328	500			3,500	3,500	3,500	Provision made for increased charges on account of expenses during the prevalence of epidemics.
Medical Schools and College ...	2,67,333	2,70,000	1,38,112	1,28,274	2,66,386				2,72,700	2,68,000	2,68,000	*Vide* details.
Lunatic Asylums...	1,09,666	1,17,500	58,121	57,670	1,15,791				1,15,300	1,10,000	1,10,000	
Lock-Hospitals ...	14,962	16,500	8,437	7,822	16,259		2,000		16,500	16,000	16,000	
Chemical Examiner	25,798	25,000	13,818	11,053	24,871	1,000	7,500		26,400	26,000	26,000	
Refunds	273	500	187	151	338		500		500	500	500	
Total ...	15,66,651	15,50,000	8,05,370	7,86,696	15,91,066	30,000	10,000	15,50,000	17,20,984	15,75,000	15,85,000	

GRANT 24.—MEDICAL—*continued.*

Numbers 1892-93.	Numbers 1893-94.	Heads.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Estimate of 1893-94. Proposed by Inspector-General of Civil Hospitals.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	
		EXPENDITURE.									
		MEDICAL ESTABLISHMENT.									
		SUPERINTENDENCE.									
		Salaries.									
1	1	Inspector-General of Civil Hospitals (2,250)	27,000	27,000	13,500	13,500	27,000	27,000	27,000	27,000	
		Establishment.									
1	1	Personal Assistant (250 to 450) ..	19,637	4,800	9,997	10,755	20,752	4,800	4,800	4,800	
1	1	Clerk (200) .		2,400				2,400	2,400	2,400	
15	15	Clerks below (200)		12,180				12,615	12,615	12,615	Increase due to increments.
8	8	Servants	720	720	363	412	775	720	720	720	
		Total Establishment ...	20,357	20,100	10,360	11,167	21,527	20,535	20,535	20,535	
		Allowances.									
		Travelling allowances	1,544	2,500	893	502	1,395	2,000	2,000	2,000	Reduced on actuals.
		Hill journey allowance, Darjeeling	840	1,000	340	760	1,100	1,000	1,000	1,000	
			2,384	3,500	1,233	1,262	2,495	3,000	3,000	3,000	
		Contingencies.									
		Purchase of books	5	500	5	.....	5	500	265	265	Ditto ditto.
		Purchase and repair of furniture	100	2,200	100	97	197	2,200	2,200	2,200	Contract grant allotted by Inspector-General.
		Postage charges	783		361	401	762				
		Telegram charges	405		231	128	359				
		Office expenses and miscellaneous	2,043		1,412	562	1,974				
		Total Contingencies ..	3,239	2,700	2,109	1,188	3,297	2,700	2,465	2,465	
		Total Superintendence ...	53,080	53,300	27,202	27,117	54,319	53,735	53,000	53,000	
		DISTRICT MEDICAL OFFICERS.									
		Salaries.									
2	1	Brigade-Surgeon (1,050)	2,32,279	25,200	1,20,653	1,13,503	2,34,156	12,600	12,600		Estimated with reference to existing scale.
5	4	Surgeon-Majors (1,050)		63,000				50,400	50,400		
4	7	Surgeon-Majors (950)		45,600				79,800	79,800		
5	1	Surgeon-Major (850)		51,000				10,200	10,200		
12	10	Surgeon-Majors (750)		1,08,000				90,000	90,000		
...	1	Surgeon-Major (650)		.....				7,800	7,800		
2	9	Surgeons (550) .		13,200				59,400	59,400		

GRANT 24.—MEDICAL—*continued.*

Numbers 1891-92.	Numbers 1892-93.	Heads.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Estimate of 1893-94. Proposed by Inspector-General of Civil Hospitals.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		MEDICAL ESTABLISHMENT—*concld.*									
		DISTRICT MEDICAL OFFICERS—*concld.*									
		Salaries.									
2	2	Medical Officers attached to sub-divisions		1,920				1,920	1,920		Estimated with reference to existing scale.
1	3	Assistant Surgeons ( ) ...	93,504	2,400	47,253	44,837	92,090	10,800	10,800		
32	32	Assistant Surgeons (in sub-divisions) ...		51,120				52,320	52,320		
12	11	Uncovenanted Medical Officers (3 at 700, 1 at 550, 2 at 450, and 5 at 350)	71,861	75,000	38,931	42,635	81,566	63,600	63,600		
57	55	Civil Hospital Assistants (in sub-divisions) ...	33,269	33,780	16,722	17,485	34,207	33,540	33,540		
		Deduct—Probable savings ...		4,70,220 35,220					4,72,380 42,380		
		Total Salaries ...	4,30,913	4,35,000	2,23,589	2,18,460	4,42,049	4,72,380	4,30,000	4,35,000	
		Establishment.									
45	46	Clerks (below 200)	16,568	16,468	8,364	9,839	18,203	16,633	16,633	18,633	Increase sanctioned in Bengal Government No. 921, dated 4th April 1892, for the new district of Palamau.
45	46	Servants	2,873	2,886	1,433	1,693	3,126	2,946	2,946	2,946	
1	1	Hospital Assistant ( )	.....	180	.....	.....	.....	180	180	180	
...	...	Temporary establishment ...	5	.....	5	.....	5	.....	.....	.....	
5	6	Compounders and Dressers ( ) ...	.....	660	.....	.....	.....	684	684	684	Increase of a compounder at Kandi sanctioned in Bengal Government No. 2228, dated 24th July 1892.
		Total Establishment	19,446	20,194	9,802	11,532	21,334	20,443	20,443	22,443	
		Allowances.									
		Travelling allowances	18,948	18,000	11,843	11,708	23,551	20,500	25,557		Based on actuals; a small increase has been adopted to provide for increased allowances to Civil Surgeons on sanitation duty.
		Ditto for sub-divisional establishment	1,547	2,000	1,547	1,388	2,935	2,000	2,000		
		Total Allowances ...	20,495	20,000	13,390	13,096	26,486	22,500	27,557	30,000	
		Supplies and Services.									
		Value of medical stores	13,734	9,000	2,689	7,567	10,256	9,500	9,900	9,900	
		Medicines purchased in the country	161	.....	99	86	185	.....	.....	.....	
		Freight on stores	.....	.....	.....	.....	.....	.....	.....	.....	
		Petty repairs and construction...	.....	.....	.....	.....	.....	.....	.....	.....	
		Total Supplies and Services ...	13,895	9,000	2,788	7,653	10,441	9,500	9,900	9,900	
		Contingencies.									
		Subscription to newspapers and periodicals	720	200	720	...	720	200	200	200	
		Rents, rates and taxes	615	1,200	386	401	787	1,200	1,200	1,200	
		Purchase and repair of furniture	219	2,600	185	125	310	2,700	2,700	2,700	Contract grant allotted by the Inspector-General.
		Telegram charges	107		43	62	105				
		Postage charges	1,367		658	793	1,451				
		Purchase of books	.....		.....	.....	.....				
		Office expenses and miscellaneous	1,168		587	585	1,172				
		Total Contingencies ...	4,196	4,000	2,579	1,966	4,545	4,100	4,100	4,100	
		Total District Medical Officers	4,88,945	4,88,194	2,52,148	2,52,707	5,04,855	5,28,923	4,92,000	5,01,443	

GRANT 24.—MEDICAL—*continued.*

Numbers 1892-93.	Numbers 1893-94.	Heads.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Estimate of 1893-94. Proposed by Inspector-General of Civil Hospitals	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		RESERVE MEDICAL SUBORDINATES—PROVINCIAL.									
25	34	Assistant Surgeons	10,078	33,000	917	8,139	9 056	40,200	40,200		Provision has been made under this head for salaries of medical subordinates who have no permanent appointment.
93	70	Hospital Assistants ...	10,410	26,640	10,410	4,163	14,573	22,560	22,560		
		Travelling allowance of Medical Subordinates	1,775	1,000	963	950	1,913	2,082	2,000		Increase based on actuals.
				60,640					73,760		
		Deduct—Probable savings ..		30,134					38,700		
		Total Reserve Medical Subordinates	22,263	30,506	12,290	13,252	25,542	73,842	35,060	32 000	
										5,80,443	
		Deduct for rounding . .				..	.			443	
		Total Medical Establishment	5,64,288	5,72,000	2 91,640	2,93,076	5,84,716	6,56,500	5,80,000	5 96,000	
		HOSPITALS AND DISPENSARIES.									
		PRESIDENCY HOSPITALS AND DISPENSARIES—PROVINCIAL									
		MEDICAL COLLEGE HOSPITAL									
		Salaries									
2	2	House Surgeons (450)	19,600	10,800	. .		..	10,800	10,800	10,800	
1	1	House Physician (450)		5,400	9,641	8,043	17 684	5,400	5,400	5,400	
6	6	Assistant Surgeons	2,389	8,400	2,389	4,255	6 644	8,400	8,400	8,400	
..	1	Medical and Surgical Registrar		...	.. ..	...	.. ..	1 200	1,200	1,200	Sanctioned in Bengal Government No 2318, dated 1st September 1892
2	2	Apothecary and Assistant Apothecary .	3,922	3 000	2,183	1,769	3,952	3 600	3,600	3,600	
				28,200					29,400	29,400	
		Deduct—Probable savings		2,000					3,022	3,022	
		Total Salaries	25,971	26 200	14 213	14,067	28,280	29,400	26 378	26,378	
		Establishment.									
1	1	Steward (250) .	3,000	3,000	1 500	1,500	3,000	3,000	3,000	3,000	
14	14	Compounders and Dressers ..	3,963	2 304	1,987	2,083	4,070	2 304	2,304	2 304	
4	4	Clerks .	2,220	1,920	1,110	1 295	2,405	1,920	1 920	1,920	
169	170	Servants	14,773	18,810	7,583	9,104	16,687	18,030	18,030	18,030	Increase sanctioned in Bengal Government No. 714Med., dated 22nd March 1892.
		Temporary establishment		.. ..	. .	.. ..	..		. ..	..	
									25,254	25,254	
		Deduct—Probable savings							1,000	1,000	
		Total Establishment	23,956	26,034	12,180	13,982	26,112	25,254	24,254	24,254	
		Allowances.									
		Travelling allowances ..	186	300	... ..	127	127	278	200	200	
		Supplies and Services.									
		Medical stores	6,123	9,000	5,251	290	5,541	9,000	7,000	7,000	Estimate reduced with reference to actuals of present and past years
		Diet of patients	44,965	42,000	23,791	24,301	48,092	47,500	47,000	47,000	Increase due to the increase of patients in the hospital
		Cost of country medicines ..	673	.	365	438	803	.			
		Total Supplies and Services .	51 771	51,000	29, 127	25,029	54,396	56 500	54,000	54,000	
		Contingencies.									
		Rents, rates and taxes	10,524	11,868	5,259	5 262	10,521	11,868	11,868	11,868	
		Postage charges	21		11	.. ..	11	.....	...	. .	
		Purchase of books and publications	3		..	....	.....		.	...	
		Purchase and repair of furniture	25	15,000	25		25	14,500	14,500	14,500	Contract grant allotted by the Inspector General of Civil Hospitals.
		Office expenses and miscellaneous	12,734		6,912	5,874	12,786		.		
		Total Contingencies ..	23 307	26,868	12,207	11,136	23 343	26 368	26 368	26 368	
									1,32 000	1,32,000	
		Deduct—Probable savings .							2,000	2,000	
		Total Medical College Hospital	1,25,181	1,30,402	67,587	64 541	1,32,128	1,38,100	1 30,000	1,30,000	

GRANT 24.—MEDICAL—*continued.*

Numbers 1892-93.	Numbers 1893-94.	Heads.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Estimate of 1893-94. Proposed by Inspector-General of Civil Hospitals.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		HOSPITALS AND DISPENSARIES—*continued.*									
		PRESIDENCY HOSPITALS AND DISPENSARIES—*continued.*									
		GENERAL HOSPITAL.									
		Salaries.									
3	3	Surgeons (1,250) (900) (800) ...	20,400	33,000	16,306	17,454	33,760	35,400	35,400	35,400	The Surgeon Superintendent having completed the prescribed period of service is entitled to higher rate of pay
1	1	Assistant to Superintendent ...	13,635	2,160				2,640	2,640	2,640	
4	4	Apothecary and Assistant Apothecaries, one at (125) and three at (145)	9,042	6,960	4,361	3,493	7,854	7,440	7,440	7,440	Increase owing to promotion to higher grades.
		Total Salaries ...	43,077	42,120	20,667	20,947	41,614	45,480	45,480	45,480	
		Establishment.									
		Stewards and Assistant Stewards	735	.....	735	1,320	2,055	.....	.....	.....	
5	5	Compounders and Dressers	491	492	245	287	532	492	492	492	
3	3	Clerks	1,092	1,092	546	637	1,183	1,092	1,092	1,092	
134	134	Servants	10,973	11,850	5,394	6,291	11,685	11,850	11,850	11,850	
5	5	Small-pox establishment	426	504	213	248	461	.....	.....	.....	
		Total Establishment	13,717	13,938	7,133	8,783	15,916	13,434	13,434	13,434	
		Allowances.									
		Travelling allowances	1,327	1,475	599	606	1,205	1,419	1,319	1,319	
		Supplies and Services.									
		Medical stores	4,962	4,000	4,406	278	4,684	5,000	5,000	5,000	
		Petty construction and repairs	1,070	.....	89	90	179	.....	.....	.....	
		Diet and clothing of patients ...	32,752	30,200	17,894	16,989	34,883	31,000	31,000	31,000	
		Cost of country medicines ...	254	.....	162	210	372	.....	.....	.....	
		Charges for European stores ...	.....	.....	.....	.....	.....	.....	.....	.....	
		Total Supplies and Services ...	39,078	34,200	22,551	17,567	40,118	36,000	36,000	36,000	
		Contingencies.									
		Rents, rates and taxes	7,946	4,767	—396	1,766	1,370	4,767	4,767	4,767	
		Purchase and repair of furniture	.....	11,800	3,359	4,487	7,846	.....	.....	.....	Contract grant allotted by Inspector-General of Civil Hospitals.
		Postage charges	.....					11,500	11,500	11,500	
		Office expenses and miscellaneous	6,083					.....	.....	.....	
		Total Contingencies ...	14,029	16,567	2,963	6,253	9,216	16,267	16,267	16,267	
		Total General Hospital ...	1,11,228	1,08,300	53,913	54,156	1,08,069	1,12,600	1,12,500	1,12,500	
		CAMPBELL HOSPITAL.									
		Salaries.									
1	1	Superintendent (300)	4,503	3,600	2,060	1,800	3,860	3,600	3,600	3,600	
5	5	Assistant Surgeons ( )	56	3,000	1,510	1,494	3,004	3,000	3,000	3,000	
		House Surgeon and Physicians	2,973								
2	2	Apothecary and Assistant Apothecary ( )	4,200	4,200	2,100	2,450	4,550	4,200	4,200	4,200	
		Total Salaries ...	11,732	10,800	5,670	5,744	11,414	10,800	10,800	10,800	

GRANT 24.—MEDICAL—*continued.*

Numbers 1892-93.	Numbers 1893-94.	Heads.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Estimate of 1893-94. Proposed by Inspector-General of Civil Hospitals.	Revised by Accountant-General.	Proposed by Government.	Explanatory Remarks.
		EXPENDITURE—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		HOSPITALS AND DISPENSARIES—*continued.*									
		PRESIDENCY HOSPITALS AND DISPENSARIES—*concluded.*									
		CAMPBELL HOSPITAL—*concld.*									
		Establishment.									
9	9	Hospital Assistants ...	20	984	472	560	1,032	984	984	984	
		Compounders and Dressers ..	832								
4	4	Clerks .	1,920	1,920	960	1,120	2,080	1,920	1,920	1,920	
168	168	Servants ..	12,089	13,992	6,573	8,080	14,653	13,992	13,992	13,992	
		Small-pox and Temporary establishment	157	800	29	176	205	800	800	800	
		Total Establishment ..	15,018	17,696	8,034	9,936	17,970	17,696	17,696	17,696	
		Allowances.									
		Travelling allowances . ..	.....	216	... .	65	65	216	100	100	
		Supplies and Services.									
		Medical stores	2,454	2,500	2,454	415	2,869	3,000	2,716	2,716	Based on actuals.
		Fishing and grazing charges	463	.. ...	221	73	294	...		...	
		Petty construction and repairs	58		58	...	58				
		Diet and clothing of patients ...	26,708	26,348	14,718	15,757	30,475	27,000	26,500	26,500	
		Freight on Europe stores ..	...	... .	. .	... .	...	.			
		Cost of country medicines .	212	... ..	138	88	226	...			
		Total Supplies and Services	29,890	28,848	17,589	16,333	33,922	30,000	29,216	29,216	
		Contingencies.									
		Rents, rates and taxes	187	188	93	94	187	188	188	188	
		Postage charges	10		5	5	10				
		Purchase and repairs of furniture ..	1,678	.	1,678	.	1,678	10,500	10,500	10,500	Contract grant allotted by the Inspector-General.
		Purchase of books and publications	... ..	9,000							
		Office expenses and miscellaneous . ..	3,291	..	1,213	1,766	2,979				
		Total Contingencies	5,166	9,188	2,989	1,865	4,854	10,688	10,688	10,688	
									68,500	68,500	
		Deduct probable savings .							3,000	3,000	
		Total Campbell Hospital	61,808	66,748	34 282	33,943	68,225	69,400	65,500	65,500	
		Total Presidency Hospitals and Dispensaries ...	2,98,217	3,05,450	1,56,082	1,52 440	3,08 522	3,20,100	3,08,000	3,08,000	
		MUFASSAL HOSPITALS AND DISPENSARIES—PROVINCIAL.									
		Salaries.									
1	1	Superintendent (200)	... .	2,400				2,400	2,400		
1	1	Assistant Surgeon	7,787	1 800				1,800	1,800		
1	4	Assistant Surgeons	.....	1,200				4,800	4,800		
4	1	Apothecary and Assistant Apothecaries	1,357		3,663	4,871	8,539				
		Assistant Surgeon	.	2,820				720	720		
23	24	Civil Hospitals Assistants	9,920	6,750	5,593	7,038	12,631	7,380	7,380		Increase due to the appointment of a Civil Hospital Assistant for Naya Dumka dispensary sanctioned in Bengal Government No. 2926 dated 29th December 1891.
		Total Salaries	19,064	14,970	9,261	11,909	21,170	17,100	17,100	18,900	
		Establishment.									
5	5	Compounders and Dressers	1,404	840	746	915	1,661	936	936	936	
		Clerks .	88	..							
16	16	Servants	2 541	2,028	1 268	1 153	2 421	2,028	2,028	2,028	
		Total Establishment	4 033	2,964	2,014	2,018	4,082	2,964	2,964	2,964	

GRANT 24.—MEDICAL—*continued.*

HEADS.	Actuals, 1891-92.	Budget estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	ESTIMATE OF 1893-94. Proposed by Inspector-General of Civil Hospitals.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
EXPENDITURE—*continued.*									
HOSPITALS AND DISPENSARIES—*continued.*									
MUFASSAL HOSPITALS AND DISPENSARIES—PROVINCIAL—*concluded.*									
Allowances.									
Allowance for attending educational institutions	5,293	4,500	2,771	3,120	5,891	4,600	4,600	4,600	
Travelling allowance	2,136	3,000	912	955	1,867	3,000	3,000	3,000	
Total Allowances ...	7,429	7,500	3,683	4,075	7,758	7,600	7,600	7,600	
Supplies and Services.									
Medical stores	5,325	500	—2,203	53	—2,150	1,000	1,000	1,000	
Petty construction and repairs	107	.....	46	12	58	.....	.....	.....	
Diet and clothing of patients ...	125	500	95	282	377	500	380	380	
Cost of country medicines ...	77	.....	77	56	133	.....	.....	.....	
Total Supplies and Services ...	5,634	1,000	—1,985	403	—1,582	1,500	1,380	1,380	
Contingencies.									
Rents, rates and taxes	.....	500	—28	.....	—28	456	456	456	
Postage charges	5			10	10				
Telegram charges	.....	500	.....	.....	.....	500	500	500	Contract grant allotted by Inspector-General.
Office expenses and miscellaneous	147		38	236	274				
Total Contingencies ...	152	1,000	10	246	256	956	956	956	
Total Mufassal Hospitals and Dispensaries	36,312	27,434	12,983	18,701	31,684	30,120	30,000	31,800	
Add for rounding	.....	.....	.....	.....	.....	.....	.....	200	
								32,000	
GRANT TO HOSPITALS AND DISPENSARIES—PROVINCIAL.									
Calcutta Mayo Hospital	34,000	34,000	13,500	19,081	32,581	34,000	34,000	34,000	
Howrah General Hospital ...	4,657	5,700	2,102	1,866	3,968	5,700	5,700	5,700	
Canning Town Dispensary ...	120	120	70	40	110	120	120	120	
Banpur Dispensary in the Puri district	.....	576	.....	.....	.....	576	576	576	
Firozpur and Bhola Dispensary	125	120	60	55	115	120	120	120	
Contai Dispensary...	390	360	180	150	330	360	360	360	
Dwartonirry Dispensary ...	.....	150	—62	.....	—62	.....	.....	.....	
Maldah Dispensary	60	60	45	15	60	60	60	60	
Dispensaries in the Sonthal Pargana	650	600	420	170	590	480	480	480	
Dehree Irrigation Hospital ...	300	300	200	100	300	300	300	300	
Nasrigunj Dispensary	300	.....	200	75	275	300	300	300	
Buxa Bhootan (in Jalpaiguri)...	.....	456	.....	.....	.....	456	456	456	
Dwarbasiny Dispensary	150	.....	150	75	225	150	150	150	
Cox's Bazar Dispensary	440	480	240	280	520	480	480	480	
Rajmahal Dispensary	.....	.....	.....	.....	.....	.....	.....	120	
Kati Kund Dispensary ...	.....	.....	.....	.....	.....	.....	.....	300	
Grants to dispensaries in Government estates	.....	623	.....	.....	.....	323	323	323	
Other dispensaries in the Presidency	.....	600	.....	1,419	1,419	1,200	1,200	1,200	Sanctioned grant for Lady Dufferin's Zenana Hospital at Calcutta, *vide* Bengal Government No. 4 $\frac{M}{2}$ 8, dated 5th March 1889.
Other grants	.....	655	.....	.....	...	655	375	375	
							45,000	45,420	
Deduct probable savings ...							2,000	2,000	
Total Grants to Hospitals and Dispensaries—Provincial ...	41,192	44,860	17,105	23,326	40,431	45,280	43,000	43,420	
		3,77,684							
Deduct for rounding	.....	184						420	
								43,000	
TOTAL HOSPITALS AND DISPENSARIES—PROVINCIAL ...	3,75,721	3,77,500	1,86,170	1,94,467	3,80,637	3,95,500	3,81,000	3,82,000	

GRANT 24.—MEDICAL—*continued.*

Numbers 1892-93.	Numbers 1893-94.	Heads.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Estimate of 1893-94. Proposed by Inspector-General of Civil Hospitals.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		EXPENDITURE—*continued.*									
		SANITATION AND VACCINATION.									
		SUPERINTENDENCE.									
		Salaries.									
		1 Sanitary Commissioner ( )	17,400	18,720	5,560	9,360	14,920	20,160	20,160	20,160	Increase due to annual increment.
		Establishment.									
6	3	Deputy Sanitary Commissioners ...	40,604	45,400	17,311	13,195	30,506	27,900	27,900	27,900	Provision made for three Deputy Commissioners as follows :— Rs. One at 650 House rent at 75 725 = 8,700 One at Rs. 1,000 — 12,000 ,, ,, 600 7,200 27,900
13	2	Deputy Superintendents ...	25,519	22,050	13,286	6,414	19,700	3,000	3,000	3,000	Provision for the pay of two non-medical officers.
1	...	Engineer	9,600	.....	8,000	4,800	A12,800	60,420	60,420	60,420	(A) The salary of the Engineer has been provided for under Sanitary Board.
120	48	Vaccine Inspectors	32,039	25,285	17,546	19,098	36,644				In Government order No. 1184S, dated 22nd April 1892, sanctioning the reorganization of the Bengal Vaccination Department, 46 Inspectors and 134 Sub-Inspectors have been sanctioned; provision has also been made for an additional Sub-Inspector sanctioned in Bengal Government No. 2820S., dated 4th November 1892, and for the salaries of the two Inspectors of the Animal Vaccination Depôts in Calcutta and Darjeeling.
...	135	Vaccine Sub-Inspectors									
102	102	Vaccinators and Assistants ...	10,747	11,069	6,205	5,193	11,398	11,069	11,069	11,069	
4	28	Clerks	19,664	22,079	10,352	10,944	21,296	20,157	B20,157	20,157	B—Provision made in accordance with revised scheme.
22	21	Servants	2,770		1,438	1,438	2,876				
		Temporary establishment ...	104	.....	81	129	210	.....	.....	.....	
		Total Establishment ...	C1,41,047	1,35,883	74,219	61,211	1,35,430	1,22,546	1,22,546	1,22,546	C—Actuals include charges of Sanitary Board.
		Allowances.									
		Hill journey allowance ...	656	600	336	.....	336	600	600	600	The estimate of the Sanitary Commissioner appears excessive. I have therefore reduced it to Rs. 45,000. A further addition has been made to the estimate for allowances under "Medical establishment" to provide for increased travelling allowances of Civil Surgeons, as any increase will be taken to that head. The Sanitary Commissioner in his estimate allowed Rs. 23,600 (out of the total of Rs. 66,000) for that purpose, but that sum appears excessive.
		Travelling allowances	36,333	39,400	21,636	15,496	37,132	66,000	45,000	45,000	
		Total Allowances ...	36,989	40,000	21,972	15,496	37,468	66,600	45,600	45,600	
		Supplies and Services.									
		Petty construction	.....	.....	.....	.....	.....	.....	.....	.....	
		Medical stores	2,859	2,000	2,198	696	2,894	2,000	2,000	2,000	
		Regrant of savings under purchase of tents	.....	.....	.....	.....	.....	.....	.....	246	
		Total Supplies and Services ...	2,859	2,000	2,198	696	2,894	2,000	2,000	2,246	
		Contingencies.									
		Rents, rates, and taxes	1,843	3,425	1,018	855	1,873	2,400	2,400	2,400	Board on requirements.
		Telegram charges	209	.....	102	252	354	.....	.....	.....	
		Postage charges	1,504	.....	854	582	1,436	.....	.....	.....	
		Purchase and repair of furniture	320	.....	237	.....	237	.....	.....	.....	
		Purchase of books...	.....	350	.....	.....	.....	350	294	294	
		Office expenses and miscellaneous	3,010	5,500	1,489	1,639	3,128	7,000	7,000	5,500	Contract grant.
		Total Contingencies ...	6,886	9,275	3,700	3,328	7,028	9,750	9,694	8,194	
		Total Superintendence ...	2,05,181	2,05,878	1,07,649	90,091	1,97,740	2,21,056	2,00,000	1,98,746	
		Add for rounding ...	.....	.....	.....	.....	.....	.....	.....	254	
										1,99,000	

GRANT 24.—MEDICAL—*continued.*

Numbers 1892-93.	Numbers 1893-94.	Heads.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Estimate of 1893-94. Proposed by Inspector-General of Civil Hospitals.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		EXPENDITURE—*continued.*									
		SANITATION AND VACCINATION—*concluded.*									
		Sanitary Board.									
1	1	Engineer	.....	9,600	.....	.....	.....	9,600	9,600	9,600	
		Establishment.									
1	1	Draftsman ...	.....	600	.....	.....	.....	600	600	2,600	
1	1	Clerk	.....	360	.....	.....	.....	360	360	360	
2	2	Servants	.....	168	.....	.....	.....	168	168	168	
		Total Establishment ...	A	1,128	A	A	A	1,128	1,128	3,128	A. Actuals on this account are included under Sanitation and Vaccination.
		Allowances.									
		Travelling allowance of Engineers	.....	2,000	.....	.....	.....	2,000	2,000	2,000	
		Contingencies.									
		Contract contingencies	.....	300	.....	.....	.....	300	300	300	
		Total Sanitary Board ...	A	13,028	A	A	A	13,028	13,028	15,028	
		TOTAL SANITATION AND VACCINATION	2,05,181	2,18,906	1,07,649	90,090	1,97,740	2,34,084	2,13,028	2,14,028	
		Deduct—Probable savings ...	.....	50,906	.....	.....	.....	.....	23,028	22,028	
		GRANTS FOR MEDICAL PURPOSES	.....	1,68,000	.....	.....	.....	.....	1,90,000	1,92,000	
		Expenses during the prevalence of epidemics	2,749	3,000	806	2,742	3,548	3,500	3,500	3,500	
		Value of medical stores	680		430	350	780				
		TOTAL GRANTS OF MEDICAL PURPOSES	3,429	3,000	1,236	3,092	4,328	3,500	3,500	3,500	
		MEDICAL SCHOOLS AND COLLEGE.									
		MEDICAL COLLEGE.									
		Salaries.									
1	1	Principal (1,800)...	21,600	21,600	10,800	10,800	21,600	21,600	21,600	21,600	Decrease (Rs. 1,50) due to the new Professor of Anatomy not being entitled to house rent.
10	10	Professors ( ) ...	1,05,758	1,10,700	55,539	49,919	1,05,258	1,09,200	1,09,200	1,09,200	
		Assistant Professor of Chemistry ( )	.....	.....	.....	.....	.....	.....	.....	.....	
2	2	Demonstrator and Assistant Demonstrator ...	4,800	4,800	2,400	2,400	4,800	4,800	4,800	4,800	
		Deduct—Probable savings	.....	.....	.....	.....	.....	.....	1,35,600	1,35,600	
									2,600	2,600	
		Total Salaries ...	1,32,158	1,37,100	68,539	63,119	1,31,658	1,35,600	1,33,000	1,33,000	
		Establishment.									
		Hostel for Native Ladies' establishment	870	870	435	435	870	870	870	870	
8	8	Assistants and others in the Museum	2,273	3,276	1,092	1,426	2,518	3,276	3,276	3,276	
5	5	Clerks	2,615	2,640	1,355	1,470	2,825	2,640	2,640	2,640	
31	31	Servants	2,129	2,265	1,067	1,244	2,311	2,265	2,265	2,265	
8	8	Pupil Dais ...	552	576	288	288	576	576	576	576	
13	13	Nurses ...	2,511	3,120	1,233	1,360	2,593	3,120	3,120	3,120	
		Extra establishment for dissecting season ...	1,448	495	897	677	1,574	495	495	495	
		Temporary establishment ...	39	.....	.....	.....	.....	.....	.....	.....	
		Total Establishment ...	12,437	13,242	6,367	6,900	13,267	13,242	13,242	13,242	

GRANT 24.—MEDICAL—*continued.*

HEADS.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Estimate of 1893-94. Proposed by Inspector-General of Civil Hospitals.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
EXPENDITURE—*contd.*									
MEDICAL COLLEGE AND SCHOOLS—*contd.*									
MEDICAL COLLEGE—*contd.*									
Allowances.									
Travelling allowances	236	287	94	101	195	287	287	287	
Supplies and Services.									
Scholarships and stipends ...	5,291	4,800	2,669	2,344	5,013	4,800	4,800	4,800	
Ditto to females	.....	1,920	.....	400	400	1,920	1,920	1,920	
Cost of medical stores	3,628	2,000	2,088	105	2,193	3,000	2,500	2,500	Increase based on actuals.
Prizes	759	800	.....	209	209	800	800	800	
Cost of mathematical stores ...									
Petty construction and repairs	74	100	74	.....	74	100	100	100	
Other miscellaneous charges ...									
Total Supplies and Services ...	9,152	8,620	4,831	3,058	7,889	10,620	10,120	10,120	
Contingencies.									
Rents, rates and taxes	4,051	4,051	2,026	2,025	4,051	4,051	4,051	4,051	
Postage charges	57	.....	29	39	68	.....	.....	.....	
Purchase and repair of furniture	71	.....	14	56	70	.....	.....	.....	
Purchase of books and publications	711	1,000	264	.....	264	1,000	700	700	Reduced with reference to actuals.
Miscellaneous	3,282	4,500	1,559	1,393	2,952	4,000	4,000	4,000	Contract grant allotted by Inspector-General.
Total Contingencies ...	8,172	9,551	3,892	3,513	7,405	9,051	8,751	8,751	
Total Medical College ...	1,62,155	1,69,800	83,723	76,691	1,60,414	1,68,800	1,65,400	1,65,400	
MEDICAL SCHOOLS.									
NUMBERS. 1892-93. / 1893-94.									
Salaries.									
4 / 4 Superintendents (3—250, 1—100)	11,690	10,200	5,770	5,100	10,870	10,200	10,200	10,200	
22 / 22 Teachers		54,120				53,520	53,520	53,520	
7 / 7 Demonstrators and Assistant Demonstrators ...	65,782	9,780	33,515	33,362	66,877	10,560	10,560	10,560	Increase due to promotions to higher grade.
Total Salaries ...	77,472	74,100	39,285	38,462	77,747	74,280	74,280	74,280	
Establishment.									
2 / 2 Chemical Assistants	150	1,020	—399	.....	—399	1,020	1,020	1,020	
3 / 3 Anatomical Assistants	.....	1,380	.....	.....	.....	1,380	1,380	1,380	
3 / 3 Injectors and taxidermists ...	240	720	120	140	260	720	720	720	
Compounders ...	819	.....	819	561	1,380	.....	.....	.....	
7 / 7 Clerks	3,786	2,880	1,902	2,089	3,991	2,880	2,880	2,880	
3 / 4 Matrons	.....	648	.....	.....	.....	792	792	792	Increase of lone matron sanctioned in Bengal Government, No. 1184, dated 21st April 1892.
32 / 33 Servants	2,397	2,478	1,189	1,570	2,759	2,538	2,538	2,538	Increase of one servant in Bengal Government No. 2920, dated 21st October 1892.
Extra establishment for dissecting season ...	467	607	419	3	422	595	595	595	
		9,733					9,925	9,925	
Deduct—Probable savings		600					1,300	1,300	
Total Establishment	7,859	9,133	4,050	4,363	8,413	9,925	8,625	8,625	
Allowances.									
Travelling allowances	329	207	237	190	427	329	329	329	Increase due to actuals.
Supplies and Services.									
Scholarships and stipends ...	9,240	9,000	5,326	4,373	9,699	9,456	9,456	9,456	Increase sanctioned in Bengal Government No. 250G.T. dated 3rd October 1892.
Cost of medical stores	1,348	500	877	896	1,773	900	900	900	Increased provision has been made to meet local requirements.
Prizes	452	500	200	262	462	500	500	500	
Cost of mathematical stores ...	.....	.....	.....	.....	.....	.....	.....	.....	
Petty construction and repairs	.....	.....	.....	.....	.....	.....	.....	.....	
Other miscellaneous charges ...	44	.....	44	180	224	.....	.....	.....	
Total Supplies and Services ...	11,084	10,000	6,447	5,711	12,158	10,856	10,856	10,856	

GRANT 24.—MEDICAL—*continued.*

Numbers 1892-93.	Numbers 1893-94.	Heads.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Estimate of 1893-94. Proposed by Inspector-General of Civil Hospitals.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		EXPENDITURE—*contd.*									
		MEDICAL COLLEGE AND SCHOOLS—*concld.*									
		MEDICAL SCHOOLS—*concld.*									
		Contingencies.									
		Purchase of books	277	360	262	.....	262	400	400	400	
		Rents, rates and taxes	1,972	1,700	1,183	920	2,103	1,710	1,710	1,710	
		Postage charges	52	600	21	30	51	(a)6,400	6,400	6,400	(a) Includes Rs. 4,100 for the up-keep of omnibus of the Campbell Medical School and Rs. 1,500 for contingencies of Dacca, Patna and Cuttack Medical Schools for which no contract grant has been sanctioned by Government in Resolution No. 3262, dated 14th July 1891.
		Purchase and repairs of furniture	240		136	6	142				
		Up-keep of omnibus for Campbell Medical School	.....	.....	.....	864	864				
		Office expenses and miscellaneous	5,893	4,100	2,768	1,037	3,805				
		Total Contingencies ...	8,434	6,760	4,370	2,857	7,227	8,510	8,510	8,510	
		Total Medical Schools ...	1,05,178	1,00,200	54,389	51,583	1,05,972	1,03,900	1,02,600	1,02,600	
		Total Medical College and Schools	2,67,333	2,70,000	1,38,112	1,28,274	2,66,386	2,72,700	2,68,000	2,68,000	
		LUNATIC ASYLUMS.									
		Salaries.									
4	4	Superintendents (3 at 250, and 1 at 50)	8,851	9,600	4,873	4,237	9,110	9,600	9,600	9,600	
2	2	Deputy Superintendents (250) ...	6,027	6,000	3,027	3,250	6,277	6,000	6,000	6,000	
				15,600					15,600	15,600	
		Deduct—Probable savings ...		1,500					1,000	1,000	
		Total Salaries ...	14,878	14,100	7,900	7,487	15,387	15,600	14,600	14,600	
		Establishment.									
6	6	Native doctors ...	1,519	1,716	751	891	1,642	1,596	1,596	1,596	Decrease due to the appointment of lower grade Hospital Assistants.
1	1	Compounder and dresser ...	96	96	48	48	96	96	96	96	
4	3	Matrons ...	2,158	2,520	1,100	1,245	2,345	2,220	2,220	2,220	Decrease of one matron in Berhampur Lunatic Asylum, *vide* Bengal Government No. $\frac{2\text{-L}}{8}$ 2, dated 25th September 1890.
5	5	Overseers ...	5,133	5,160	2,553	2,947	5,500	5,160	5,160	5,160	
6	4	Clerks	2,024	2,628	833	913	1,746	1,668	1,668	1,668	Decrease of one clerk in Berhampur Lunatic Asylum, *vide* Bengal Government No. $\frac{2\text{-L}}{8}$ 2, dated 25th September 1890.
64	61	Guards	17,489	5,286	8,965	9,691	18,656	4,926	4,926	4,926	Decrease of two guards in Berhampur, and one in Dacca Lunatic Asylum, *vide* Bengal Government No. $\frac{2\text{-L}}{8}$ 2, dated 25th September 1890.
196	161	Servants		15,936				13,860	13,860	13,860	Decrease of (18) servants in Berhampur (11) Dacca (3) Patna and (3) in Bhawanipur Lunatic Asylums, *vide* Bengal Government No. $\frac{2\text{-L}}{8}$ 2, dated 25th September 1890.
3	3	Temporary manufacturing establishment ...	776	732	390	351	741	732	732	732	
		Temporary establishment for paying patients ...	1,587	.....	768	971	1,739	.....	.....	.....	
		Deduct—Probable savings ...		34,674 1,400							
		Total Establishment ...	30,774	32,674	15,408	17,057	32,465	30,258	30,258	30,258	
		Allowances.									
		Travelling allowance	36	86	25	15	40	102	102	102	
		Supplies and Services.									
		Purchase of tents	.....	(a).....	.....	.....	.....	.....	.....	.....	
		Petty construction and repairs	1,026	(a).....	72	292	364	.....	.....	.....	
		Cost of medical stores	562	500	357	79	436	600	600	600	
		Country medicines	77	(a).....	45	34	79	.....	.....	.....	
		Diet	29,440	33,000	17,229	15,464	32,693	32,000	29,700	29,700	Reduced with reference to actuals.
		Road expenses of lunatics ...	.....	.....	—1,639	.....	—1,639	.....	.....	.....	
		Raw materials for manufacture	19,279	(a).....	11,073	12,393	23,466	.....	.....	.....	
		Total Supplies and Services ...	50,384	33,500	27,137	28,262	55,399	32,600	30,300	30,300	

GRANT 24.—MEDICAL—*continued.*

HEADS.	Actuals, 1891-92.	Budget estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	ESTIMATE OF 1893-94. Proposed by Inspector-General of Civil Hospitals.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	
EXPENDITURE—*contd.*									
LUNATIC ASYLUMS—*concld.*									
Contingencies.									
Subscription to newspapers and periodicals	57	240	57	.....	57	240	240	240	
Rents, rates, and taxes ...	7,408	6,500	4,200	1,474	5,674	6,500	6,500	6,500	
Postage charges	60	(b)30,400	35	40	75	30,000	30,000	30,000	Contract grant allotted by Inspector-General.
Telegram charges	9		5	3	8				
Purchase and repair of furniture	8		8	45	53				
Office expenses and miscellaneous	5,053		3,346	3,287	6,633				
Total Contingencies ...	13,594	37,140	7,651	4,849	12,500	36,740	36,740	36,740	
Deduct—Probable savings ...							1,12,000 2,000	1,12,000 2,000	
Total Lunatic Asylums ...	1,09,666	1,17,500	58,121	57,670	1,15,791	1,15,300	1,10,000	1,10,000	
LOCK-HOSPITALS.									
NUMBERS. 1892-93. / 1893-94. — ***Salaries.***									
1 / 1 Superintendent ...	3,000	3,600	1,800	1,800	3,600	3,600	3,600	3,600	
1 / 1 Resident Medical Officer	.....	900	.....	.....	.....	900	900	900	The actual charges have been adjusted under Establishments.
Total Salaries ...	3,000	4,500	1,800	1,800	3,600	4,500	4,500	4,500	
Establishment.									
Civil Hospital Assistant ...	799	.....	403	536	939	.....	.....	.....	
2 / 2 Compounders and dressers ...	1,192	372	582	637	1,219	372	372	372	
1 / 1 Clerk	360	360	180	210	390	360	360	360	
27 / 27 Servants ...	2,102	2,880	1,086	1,292	2,378	2,880	2,880	2,880	
Temporary establishment	478	852	240	279	519	552	852	852	
							4,464	4,464	
Deduct—Probable savings ...							130	130	
Total Establishment ...	4,931	4,464	2,491	2,954	5,445	4,464	4,334	4,334	
Allowances.									
Travelling allowances	.....	85	.....	.....	.....	85	.....	.....	Provision for this item does not appear to be necessary.
Supplies and Services.									
Medical stores	328	500	323	.....	323	500	400	400	
Petty construction and repairs	5	.....	5	...	5	.....	.....	.....	
Diet and clothing of patients ...	4,931	5,500	3,026	2,568	5,594	5,500	5,315	5,315	
Country medicines	30	.....	18	11	29	....	.....	...	
Total Supplies and Services ...	5,294	6,000	3,372	2,579	5,951	6,000	5,715	5,715	
Contingencies.									
Rent, rates, and taxes	744	701	546	329	875	701	701	701	
Postage charges									
Purchase of books and publications	363	750	228	160	388	750	750	750	Contract grant allotted by Inspector-General.
Office expenses and miscellaneous									
Total Contingencies ...	1,107	1,451	774	489	1,263	1,451	1,451	1,451	
Total Lock Hospitals ...	14,962	16,500	8,437	7,822	16,259	16,500	16,000	16,000	

GRANT 24.—MEDICAL—*concluded.*

Numbers. 1892-93.	Numbers. 1893-94.	Heads.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Estimate of 1893-94. Proposed by Inspector-General of Civil Hospitals.	Revised by Accountant General.	Passed by Government.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		EXPENDITURE—*contd.*									
		CHEMICAL EXAMINER.									
		Salaries.									
1	1	Chemical Examiner	13,890	13,800	6,990	5,672	12,662	13,800	13,800	13,800	
3	3	Assistant Chemical Examiners ...	5,400	7,800	2,700	2,700	5,400	7,800	7,800	7,800	
1	1	Native Doctor ...	.....	840	.....	.....	.....	840	840	840	
				22,440					22,440	22,440	
		Deduct—Probable savings ...		1,000					400	400	
		Total Salaries ...	19,290	21,440	9,690	8,372	18,062	22,440	22,040	22,040	
		Establishment.									
1	1	Clerk	3,652	480	1,836	2,142	3,978	480	480	480	
6	6	Servants	207	666	108	129	237	666	666	666	
		Total Establishment ...	3,859	1,146	1,944	2,271	4,215	1,146	1,146	1,146	
		Supplies and Services.									
		Medical stores	703	1,564	1,852	139	1,991	2,000	2,000	2,000	
		Freight on Europe stores ...	1,468								
		Total Supplies and Services ...	2,171	1,564	1,852	139	1,991	2,000	2,000	2,000	Based on actuals.
		Travelling Allowance ...	.....	.....	.....	87	87	64	64	64	
		Contingencies.									
		Purchase of books and publications	.....	200	.....	.....	.....	200	200	200	
		Postage charges	80	.....	50	35	85	550	550	550	Contract grant allotted by Inspector-General.
		Miscellaneous	398	650	282	149	431				
		Total Contingencies ...	478	850	332	184	516	750	750	750	
		Total Chemical Examiner ...	25,798	25,000	13,818	11,053	24,871	26,400	26,000	26,000	

E. J. H. & H. P.—Reg. No. 6968C—208—1-2-93.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 18th JANUARY 1893.

RESOLUTION—No. 419F.

READ—

Memorandum from the Accountant-General, Bengal, No. 0490Bt., dated the 28th December 1892, submitting the estimates of the Medical Department for the year 1893-94.

RECEIPTS.

The estimate of receipts for the year 1893-94 has been placed by the Accountant-General at Rs. 1,49,900 against Rs. 1,50,000, the sanctioned estimate for the current year. In Government order No. 3432S., dated the 16th December 1892, this Government has approved the circular which the Sanitary Board propose to issue to all municipalities laying down the rate of fees to be levied from them for the preparation of plans and estimates for drainage and water-works schemes. The receipts for the next year under the head "Miscellaneous" will, on this account, be raised by Rs. 2,000. The Accountant-General's estimates under the remaining heads are accepted.

EXPENDITURE.

2. *Medical Establishment.*—The Accountant-General's estimate under this head for 1893-94 amounts to Rs. 5,80,000 against Rs. 5,72,000, the sanctioned grant for the current year, and Rs. 5,64,288, the actuals for 1891-92. The Accountant-General's estimate under the sub-head "Salaries" of District Medical Officers is Rs. 4,30,000 against Rs. 4,35,000, the sanctioned estimate for the current year. This amount is calculated with reference to the existing scale, a deduction of Rs. 42,380 being made on account of probable savings. The Lieutenant-Governor considers that it will be safer to place the estimate at Rs. 4,35,000. Under sub-head "Establishment," the Accountant-General's estimate of Rs. 20,443 will be raised by Rs. 2,000 to provide for extra remuneration which it is proposed to give to some clerks attached to the offices of Civil Surgeons for work in connection with the new vaccination scheme. As the travelling allowance of gazetted officers for vaccination duty is to be drawn from the General Medical grant, the Accountant-General's estimate under sub-head "Travelling Allowance" will be raised from Rs. 27,557 to Rs. 30,000. The Accountant-General's estimate under the head of "Reserve Medical Subordinates" is Rs. 35,000 against Rs. 30,506, the sanctioned estimate for the current year, and Rs. 22,263, the actuals of 1891-92. The actuals under this head for twelve months ending 30th September 1892 amounted to Rs. 25,542. In view of these figures the Accountant-General's estimate of Rs. 35,000 will be reduced to Rs. 32,000. The Accountant-General's estimate under this head, viz., Rs. 5,80,000, will accordingly be raised to Rs. 5,86,000, as detailed in the subjoined table:—

		Accountant-General's figure.	Passed by Government.
		Rs.	Rs.
Superintendence ...	...	53,000	53,000
District Medical Officers—			
Salaries	...	4,30,000	4,35,000
Establishment ...	...	20,443	22,443
Travelling Allowance ...	...	27,557	30,000
Supplies and Services ...	...	9,900	9,900
Contingencies ...	...	4,100	4,100
Reserve Medical Subordinates	...	35,000	32,000
			5,86,443
Deduct—for rounding	...		443
Total	...	5,80,000	5,86,000

3. *Hospitals and Dispensaries.*—The Accountant-General has provided Rs. 30,000 under the head of "Mofussil Hospital and Dispensaries" against Rs. 27,434, the sanctioned estimate for the current year. The Accountant-General's estimate does not provide for the pay of the Assistant Surgeons attached to the following dispensaries:—

Rupees 600 on account of contribution towards the pay of Assistant Surgeon, Krishnagar dispensary, sanctioned in Government order No. 84, dated the 9th January 1893.

Rupees 600 on account of contribution towards the pay of Assistant Surgeon, Arrah dispensary, sanctioned in Government order No. 3213, dated the 5th December 1892.

Rupees 600 on account of contribution towards the pay of Assistant Surgeon, Chapra dispensary, sanctioned in Government order No. 3302, dated the 12th December 1892.

In view of the above figures the Accountant-General's estimate for 1893-94 will be raised to Rs. 31,800.

Under the head of "Grants to Hospitals and Dispensaries," no provision appears to have been made for the grants of Rs. 120 and Rs. 300 sanctioned for the Rajmahal and Katikund dispensaries in Government order No. 121, dated 10th January 1893, and No. 3048, dated 22nd November 1892, respectively. The Accountant-General's estimate for next year under this head will be raised by Rs. 420.

4. *Sanitation and Vaccination.*—The Accountant-General's estimate under this head for 1893-94 is Rs. 1,90,000 against Rs. 1,68,000, the sanctioned grant for the current year. No provision has been made in the budget for re-grant of savings under "Purchase of tents." In his letter No. 7607, dated the 29th November 1892, the Sanitary Commissioner reported that out of the total grant of Rs. 478 for the three years commencing from 1891-92, Rs. 232 only were spent during 1891-92. The balance, viz., Rs. 246, will be provided under this sub-head. The Accountant-General's estimate of Rs. 7,000 under the head of Contract Contingencies for the Sanitation and Vaccination Departments will be reduced to Rs. 5,500, which is the sanctioned estimate for the current year.

In Government order No. 615T.M., dated the 17th September 1892, one draughtsman on Rs. 120—150 and another on Rs. 40—50 were sanctioned. No provision seems to have been made in the budget for them. The Accountant-General's estimates under the head "Sanitary Board" will accordingly be raised by Rs. 2,000.

5. The Accountant-General's estimate under the remaining heads and sub-heads are accepted. In accordance with the foregoing remarks the grant for 1893-94 will stand thus—

	Rs.
Medical Establishment	5,86,000
Hospitals and Dispensaries	3,83,000
Sanitation and Vaccination	1,92,000
Grants for medical purposes	3,500
Medical Schools and Colleges	2,68,000
Lunatic Asylum	1,10,000
Lock Hospitals	16,000
Chemical Examiner	26,000
Refunds	500
Total ...	15,85,000

ORDER—Ordered that a copy of the Resolution, with a copy of the estimate, be forwarded to the Inspector-General of Civil Hospitals, the Director of Public Instruction, the Sanitary Commissioner, the Accountant-General of Bengal, and the General and Municipal (Medical) Departments, for information.

By order of the Lieutenant-Governor of Bengal,

H. H. RISLEY,

Secretary to the Government of Bengal.

Nos. 420-25F.

COPY forwarded to the

By order of the Lieutenant-Governor of Bengal,

H. J. McINTOSH,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,

The 18*th January* 1893.

A. McL.—Reg. No. 6888C—208—18-1-93.

POLITICAL BUDGET ESTIMATE FOR 1893-94.

No. 0474Bt., dated Fort William, the 13th December 1892.

Memo. by—O. T. Barrow, Esq., Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Financial Department.

Grant 25.—Political.

Heads and Items.	Actuals, 1891-92.	Sanctioned estimate, 1892-93.	Actuals of 12 months ending 30th September 1892.			Increase compared with sanctioned estimate.	Decrease compared with sanctioned estimate.	Revised estimate, 1892-93.	Estimate, 1893-94.		Passed by Government.	Explanatory Remarks.
			Last six months of 1891-92.	First six months of 1892-93.	Total.				Proposed by Local Officers.	Revised by Accountant-General.		
Abstract of Expenditure.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Imperial.												
Refugees and State Prisoners	4,451	5,000	2,215	2,209	4,424	5,000	.....	.....	9,063	(a)10,000	840	(a) Increase due to provision for charges in connection with the Sikhim Raja and suite as follows— Rs. Maintenance of Sikhim Raja's suite ... 3,672; House-rent of Raja 120; Cost of guard for Raja ... ... 1,334; House-rent of guard 36; 5,162
Special Political expenditure	(c)51,877	50,000	26,737	25,576	52,313	.....	33,000	.....	3,204	(b)17,000	27,000	(b) The estimate under this head is made up as follows:— (1) Salary of Mr. I. C. White, Political Agent ... 12,000; (2) Salary of a clerk on Rs. 50 per month, and of an Interpreter on Rs. 20 per month ... ... 840; (3) Salaries of three peons at Rs. 12 each per month, and of two peons at Rs. 9-8 each per month ... 660; (4) Allowances to Raja Tenduk Pulgar, Rs. 100 per month, and to Nim Sering, Rs. 20 per month 1,440; (5) Rs. 150 per month for a Munshi and dák runners at Gnatong to keep up communication between that place and Thibet ... ... 1,800; 16,740; Add for rounding ... 260; 17,000. Mr. Paul, the officer on special duty in Sikhim, on being asked to furnish an estimate for his next year's expenditure, states that if the negotiations are concluded before 31st March 1893, the only expenditure will be about Rs. 150 a month for a Munshi and dák runners. I have therefore merely made a provision for those two items, and have omitted to provide for the salary of Mr. Paul, pending the orders of Government as to whether further provision should be made to meet unforeseen charges.
Total Imperial	56,308	55,000	28,952	27,785	56,737	5,000	33,000	55,000	12,357	27,000	27,000	
Provincial.												
Entertainment of Envoys and Chiefs	5,395	9,000	5,395	25	5,420	.....	.....	.....	1,615	(d)9,000	9,000	(c) The charges include the salary of Mr. A. W. Paul. (d) Includes Rs. 7,500 for the South Lushai Hills Districts.
Durbar presents and allowances to vakeels, &c. ...	27,279	17,000	26,529	2,971	29,500	.....	.....	.....	6,782	(e)17,000	17,000	(e) The expenditure in past years under this head was as follows— Rs. 1888-90 ... 17,000; 1889-91 ... 17,000; 1891-92 ... 27,000
Miscellaneous	1,831	3,000	820	(f)6,896	7,716	.....	.....	.....	1,255	3,000	3,000	(f) *Vide* remark on page 2.
Total Provincial ...	34,505	29,000	32,744	9,894	42,638	.....	.....	29,000	9,652	29,000	29,000	
Grand Total ...	90,813	84,000	61,696	37,679	99,375	.....	.....	84,000	22,009	56,000	56,840	

Heads and Items.	Actuals, 1891-92.	Sanctioned estimate, 1892-93.	Actuals of 12 months ending 30th September 1892.			Revised estimate, 1892-93.	Estimate, 1893-94.		Passed by Government.	Explanatory Remarks.
			Last six months of 1891-92.	First six months of 1892-93.	Total.		Proposed by Local Officers.	Revised by Accountant-General.		
Details.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
SPECIAL POLITICAL EXPENDITURE.										
Salaries.										
Political Agents ... ... / Officer on Special Duty ...	51,843	50,000	26,703	25,576	52,279	.....	.....	12,000		
Total Salaries	51,843	50,000	26,703	25,576	52,279	..	...	12,000		
Establishment.										
Clerks	.....	.....	.....	.....	.....	.....	.....	2,280		
Servants	.	.. .	...	...	...	.....	... .	660		
Total Establishment ...		...	.....	...	.....	.....	... ..	2,940		
Other Miscellaneous Expenditure	34	... .	34	. .	34	. .	3,294	2,060		
Total Special Political Expenditure	51,877	50,000	26,737	25,576	52,313	.....	3,294	17,000	27,000	
Durbar Presents and Allowances to Vakeels, &c.										
Rajshahi Commissioner ... .. / Cuttack Tributary Mahals . ... / Darjeeling ... ... / Presidency payments .. . / Hill Tracts—Chittagong	26,679	15,200	23,179	2,621	25,800	.....	4,962	15,200	15,200	
Sumptuary allowance to the Vakeel of the Sikkim and Bhutan Rajas	600	1,800	350	350	700	.....	1,800	1,800	1,800	
Total Durbar Presents and Allowances to Vakeels, &c. ...	27,279	17,000	23,529	2,971	26,500		6,762	17,000	17,000	
Miscellaneous.										
Diet to hill tribes .. / Postage charges . / Demarcation of Nipal boundary ... / Miscellaneous	... / ..... / 330 / 1,501	3,000	820	(g)6,898	7,718	.....	5 / ... .. / 500 / 750	3,000	3,000	(g) The actuals for the first six months of 1892-93 includes special charges in connection with the demarcation of Bhutan boundary and demarcation of boundary between Gungpur and Bani Zamindari.
Total Miscellaneous ...	1,831	3,000	820	6,898	7,718	.....	1,255	3,000	3,000	

W S.—Reg. No. 6927C—154—25-1-92.

[FILE F $\frac{1\text{-E}}{39}$ 2]

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 17TH JANUARY 1893.

RESOLUTION—No. 306F.

READ—

A memorandum from the Accountant-General, Bengal, No. 0474Bt., dated the 13th December 1892, submitting the estimate of expenditure under the head "Political" for the year 1893-94,

IMPERIAL.

The Accountant-General's estimate under "Refugees and State prisoners" for the year 1893-94 includes a provision of Rs. 5,166 for charges in connection with the Raja of Sikkim and his suite. As the charges will be met from the revenues of the Sikkim State, the provision in question will be struck off the estimate. The ex-Minister of Burma is about to be transferred to that country; the sum of Rs. 4,547, representing his allowance, will also be omitted from the budget. Only a provision of Rs. 840 will be retained under this head to meet the cost of the Manipuri State prisoners. For "Special Political Expenditure" during 1893-94 the Accountant-General has made a provision of Rs. 17,000, which will be raised to Rs. 27,000, to meet any unforeseen charges that might be incurred during the year.

PROVINCIAL.

The Accountant-General has placed the estimate of Provincial charges at Rs. 29,000 against Rs. 29,000, the sanctioned grant for the current year, and Rs. 34,505, the actuals of 1891-92. The details have been sufficiently explained by the Accountant-General. The estimate is accepted.

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimate, be forwarded to the Accountant-General, Bengal, and to the Political Department for information.

By order of the Lieutenant-Governor of Bengal,

H. H. RISLEY,

Secretary to the Government of Bengal.

Nos. 307-8F.

COPY forwarded to the

By order of the Lieutenant-Governor of Bengal,

H. J. McINTOSH,

Under-Secy. to the Govt. of Bengal.

CALCUTTA,
The 17th January 1893.

A. McL.—Reg. No. 67900—154—17-1-93

SCIENTIFIC AND OTHER MINOR DEPARTMENTS BUDGET ESTIMATE FOR 1893-94.

No. 0478Bt., dated Calcutta, the 15th December 1892.

Memo. by—O. T. Barrow, Esq., Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Financial Department.

Scientific and other Minor Departments Budget Estimate for 1893-94.

Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892.			Increase compared with budget estimate, 1892-93.	Decrease compared with budget estimate, 1892-93.	Revised estimate, 1892-93.		Estimate of 1893-94.		Passed by Government.	Explanatory Remarks.
			Last six months of 1891-92.	First six months of 1892-93.	Total.			Proposed by Accountant-General.	Passed by Government.	Proposed by Local Officers.	Revised by Accountant-General.		
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Provincial.													
Botanic and other Public Garden Receipts.													
Botanic Garden receipts	1,930	2,000	1,485	789	2,274	.....	.....			1,750	2,000	2,000	
Birch Hill Park at Darjeeling ...	1,603	2,000	786	730	1,516	.....	.....			1,500	2,000	2,000	
Miscellaneous ...	.....	.....	.....	20	20	.....	.....			.....	.....	.....	
Total Botanic, &c. Receipts ...	3,533	4,000	2,271	1,539	3,810	.....	.....			3,250	4,000	4,000	
Cinchona Plantations	1,09,927	1,07,000	46,819	60,139	1,06,958	.....	.....			1,07,000	1,07,000	1,09,000	
Miscellaneous ...	.....	.....	.....	.....	.....	.....	.....			.....	.....	.....	
Receipts on account of Public Exhibitions and Fairs ...	.....	.....	.....	24	24	.....	.....			.....	.....	.....	
Receipts on account of experimental cultivation ...	4,240	2,000	1,811	1,652	3,463	1,500	.....			.....	3,500	3,500	Based on actuals.
Emigration fees (Act XXI of 1883) ...	41,446	32,000	14,052	23,095	37,147	8,000	.....			35,015	40,000	40,000	Based on the average of the past three years' actuals.
Examination fees ...	5,221	1,000	5,218	20	5,238	4,000	.....			.....	5,000	5,000	Based on actuals.
Miscellaneous ...	1,673	1,000	146	170	316	.....	500			30	500	500	Based on actuals. The actuals of 1891-92 include Rs. 987 on account of cash recoveries of service payments of previous years.
Grand Total...	1,66,040	1,47,000	70,317	86,639	1,56,956	13,500	500	1,57,000	1,82,000	1,45,295	1,60,000	1,62,000	
EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Imperial.													
Preservation and translation of ancient manuscripts	6,200	6,000	3,100	3,800	6,900	.....	.....			6,200	6,000	6,000	(c) The actuals represent the pay and travelling allowance of Captain W. D. Gunn of the Veterinary Department.
Civil Veterinary Department ...	.....	.....	.....	(c)3,149	3,149	9,000	.....			.....	9,000	10,800	The provision sanctioned in Government of India, Financial Department, No. 4376A., dated 29th October 1892, has been reproduced. It rests with the Government of Bengal to decide the amount to be provided for under this head.
Census	5,51,325	15,000	1,37,227	17,172	1,54,399	.....	15,000			.....	.....	.....	
Total Imperial ...	5,57,525	21,000	1,40,327	24,121	1,64,448	9,000	15,000	35,000	35,000	6,200	15,000	16,800	
Add for rounding...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	200	
Total ...	5,57,525	21,000	1,40,327	24,121	1,64,448	9,000	15,000	35,000	35,000	6,200	15,000	17,000	
Provincial.													
Provincial Museums	20,574	16,140	7,750	9,280	17,030	.....	.....			16,140	16,140	16,140	The increase in the actuals of 1891-92 is due chiefly to a special payment of Rs. 5,000 for removing the collections of the Budhist remains in Bihar.
Donations to Scientific Societies.	12,000	12,000	3,000	9,000	12,000	2,000	.....			12,000	*14,000	14,000	* The increased estimate is due to the provision of Rs. 2,000 sanctioned as an annual grant for the purpose of enabling the Asiatic Society of Bengal to add a third section to their Journal dealing with Anthropology, Ethnography, and Folklore.
Experimental cultivation.	18,021	19,500	12,289	8,762	21,051	.....	.....			19,500	19,500	19,500	
Cinchona plantations	1,03,660	1,05,384	49,236	50,461	99,697	.....	1,832			1,03,552	†1,03,552	1,03,552	† *Vide* details.
Public Exhibitions and Fairs.	1,391	2,350	1,276	13	1,289	10,000	.....			2,350	‡12,350	12,350	‡ Includes Rs. 10,000 sanctioned as a grant to meet the charges for the representation of Indian tea at the Chicago Exhibition.
Imperial Institute ...	.....	.....	.....	130	130	500	.....			.....	§500	500	§ Annual grant sanctioned for expenditure on the purchase of specimens on the institution of enquiries and on other similar objects connected with the Imperial Institute.
Bull and stallion charges.	.....	.....	.....	.....	.....	.....	.....			.....	.....	.....	
Veterinary charges...	.....	15,000	.....	.....	.....	.....	15,000			‖15,000	.....	19,000	‖ Estimate of the Director of Land Records and Agriculture for Veterinary School and Hospital. It rests with the Government of Bengal to decide the amount to be provided for under the head.
Botanic and other Public Gardens ...	1,07,916	1,04,457	55,752	50,047	1,05,799	5,552	.....			1,10,009	¶1,10,009	1,10,009	¶ The increase is chiefly due to provision made for cost and freight of European stores.
Exploration of Petroleum, coal and other minerals ...	.....	.....	.....	.....	.....	.....	.....			.....	.....	.....	
Emigration ...	22,717	22,000	12,334	11,484	23,818	1,000	.....			25,444	23,000	22,754	
Census	1,320	1,700	1,320	851	2,171	.....	.....			1,700	1,700	1,700	
Registration of railway traffic.	3,860	4,000	1,670	1,528	3,198	.....	.....			.....	4,000	2,320	
Registration of river and road borne traffic.	17,650	17,900	8,348	10,099	18,447	136	.....			17,856	18,036	18,108	*Vide* details.
Provincial statistics	1,596	2,400	933	1,214	2,147	100	.....			1,984	2,500	2,500	
Examinations ...	1,651	2,018	473	2,637	3,110	982	.....			448	3,000	3,000	
Meteorological Department.	.....	.....	.....	.....	.....	.....	.....			.....	.....	.....	
Miscellaneous ...	.....	.....	.....	.....	.....	.....	.....			.....	.....	.....	
Refunds	520	151	450	250	700	562	.....			.....	713	713	
Charges in connection with the Indian Factories Act	.....	.....	.....	4,577	4,577	13,000	.....			.....	13,000	18,400	*Vide* details.
Total Provincial ...	3,12,876	3,25,000	1,54,831	1,60,333	3,15,164	33,832	16,832	3,36,000	3,28,000	3,25,983	3,42,000	3,54,546	
Deduct for rounding	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	546	
Total ...	3,12,876	2,25,000	1,54,831	1,60,333	3,15,164	33,832	16,832	3,36,000	3,28,000	3,25,983	3,42,000	3,54,000	
Grand Total ...	8,70,401	3,46,000	2,95,158	1,84,454	4,79,612	42,832	31,832	3,71,000	3,63,000	3,32,183	3,57,000	3,81,000	

Scientific and other Minor Departments Budget Estimate for 1892-93—*continued.*

Numbers 1892-93	Numbers 1893-94	Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	Estimate of 1893-94. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Provincial.										
		Provincial Museums.										
		Salaries.										
1	1	Assistant Curator Rs. ( ) ...	6,680	7,200	3,360	3,560	6,920		7,200	7,200	7,200	
		Establishment.										
5	5	Clerks (on less than Rs. 200) ...	4,506	3,360	2,190	2,137	4,327		4,560	4,560	4,560	*Includes.*—Allowance at Rs. 100 a month sanctioned to the Registrar, Trustees' Office, during 1892-93, in Revenue and Agricultural Department order No. $\frac{2643}{20}$, dated 17th September 1892. Its rests with Government to decide whether the allowance will be continued in 1893-94.
16	16	Servants	1,592	1,596	796	927	1,723		1,596	1,596	1,596	
		Temporary establishment ...	.....	1,200	.....	.....	.....		.....	.....	.....	
		Total Establishment ...	6,098	6,156	2,986	3,064	6,050		6,156	6,156	6,156	
		Supplies and Services.										
		Collections of specimens ...	*a* 5,000		.....	568	568					*a* Sanctioned in Bengal Government No. 2588, dated 26th May 1891, for removing the collections of the Budhist remains in Bihar. The estimate of the Honorary Secretary to the Trustees of the Indian Museum reproduced.
		Petty construction and repairs	.....		.....	.....	.....					
		Cost of stores	.....		.....	.....	.....					
		Freight on Stores	.....		.....	.....	.....					
		Total Supplies and Services ...	5,000		.....	568	568					
		Contingencies.		2,784					2,784	2,784	2,784	
		Rents, rates, and taxes	.....		.....	.....	.....					
		Postage charges	.....		.....	.....	.....					
		Office expenses and miscellaneous	2,784		1,392	2,088	3,480					
		Subscription to Newspapers and Periodical	12		12	.....	12					
		Total Contingencies ...	2,796		1,404	2,088	3,492					
		Total Provincial Museums ...	20,574	16,140	7,750	9,280	17,030		16,140	16,140	16,140	
		Donations to Scientific Societies.										
		Agri-Horticultural Society ...	6,000	6,000	.....	6,000	6,000		6,000	6,000	6,000	
		Allowance to Asiatic Society for standard and useful oriental works	6,000	6,000	3,000	3,000	6,000		6,000	6,000	6,000	
		Allowance to Asiatic Society for adding a section to the Journal dealing with Anthropology, Ethnography and Folklore	.....	.....	.....	.....	.....		.....	2,000	2,000	Sanctioned in Bengal Government order No. 3844, dated 15th October 1892.
		Total Donations to Scientific Societies	12,000	12,000	3,000	9,000	12,000		12,000	14,000	14,000	
		Experimental Cultivation.										
		Experimental farms	465	.....	301	350	651					
		Sericultural experiments ...	.....	2,500	.....	.....	.....					
		Agricultural experiments ...	8,958	12,000	6,130	3,646	9,776					
		Silk experiments	314			700						
		Salary	3,850			2,100						
		Establishment	358	5,000	5,858	262	10,624					
		Travelling Allowance	941			714						
		Contingencies	3,135			990						
		Total Experimental Cultivation	18,021	19,500	12,289	8,762	21,051		19,500	19,500*	19,500	* The estimate of the Director of Land Records and Agriculture as per details below reproduced— For combbating silkworm disease ... Rs. 11,000; Experiments for preventing disease among silkworms ... ... 8,500; Total ... 19,500
		Imperial Institute.										
		Charges for collection for the Imperial Institute	.....	.....	.....	130	130		.....	500	500	*Vide* Bengal Government Order No. 3201F., dated 30th August 1892.

SCIENTIFIC AND OTHER MINOR DEPARTMENTS BUDGET ESTIMATE FOR 1892-93—*continued.*

Numbers 1892-93.	Numbers 1893-94.	Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	Estimate of 1893-94. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		CINCHONA PLANTATIONS.										
		PLANTATION ACCOUNT.										
		Salaries.										
1	1	Deputy Superintendent including pony allowance										
1	1	First Assistant, including pony allowance ...		9,960					9,960	9,960	9,960	
1	1	Second Assistant, including pony allowance ...		4,140					3,900	3,900	3,900	
1	1	Third Assistant, including pony allowance ...	22,322	3,660	11,904	12,615	24,519		3,900	3,900	3,900	Increase due to increments.
1	1	Fourth Assistant, including pony allowance ...		2,400					2,700	2,700	2,700	
1	1	Fifth Assistant		2,460 1,800					2,700 1,800	2,700 1,800	2,700 1,800	
		Total salaries ...	22,332	24,480	11,904	12,615	24,519		24,960	24,960	24,960	
		Establishment.										
		Clerks (below Rs. 200)		3,912					4,200	4,200	4,200	
		Native establishment for plantations	6,141	2,940	3,084	3,505	6,589		2,940	2,940	2,940	Increase due to increments.
		Temporary establishment ...	31,336	30,156	17,158	15,936	33,094		30,156	30,156	30,156	
		Total Establishment ...	37,477	37,008	20,242	19,441	39,683		37,296	37,296	37,296	
		Allowances.										
		House allowance to Superintendent at Darjeeling ...	.....	.....	.....	.....	.....		.....	.....	.....	
		Travelling allowance	44	300	—254	.....	—254		300	300	300	
		Total Allowances ...	44	300	—254	.....	—254		300	300	300	
		Supplies and Services.										
		Cost of medical stores	38	.....	38	.....	38		.....	.....	.....	
		Freight on Europe stores ...	58	.....	29	6	35		.....	.....	.....	
		Charges for Europe stores ...	1,544	.....	1,445	21	1,466		.....	.....	.....	
		Petty construction and repairs	.....	.....	.....	.....	.....		.....	.....	.....	
		Keep of animals for plantations	.....	900	.....	450	450		900	900	900	
		Total Supplies and Services ...	1,640	900	1,512	477	1,989		900	900	900	
		Contingencies.										
		Rents, rates and taxes	.....	.....	—4	2,339	2,335		.....	.....	.....	
		Telegram charges	2	.....	—118	.....	—118		.....	.....	.....	
		Postage charges	200	200	200	35	235		200	200	200	
		Purchase and repair of furniture	3,537	5,000	—1,857	.....	—1,857		5,000	5,000	5,000	
		Office expenses and miscellaneous	.....	.....	—1	.....	—1		.....	.....	.....	
		Total Contingencies ...	3,739	5,200	—1,780	2,374	594		5,200	5,200	5,200	
		Total Plantation Account ...	65,232	67,888	31,624	34,907	66,531		68,656	68,656	68,656	
		MANUFACTURING ACCOUNT.										
		Salaries.										
1	1	Quinologist (Rs. 200)	2,400	2,400	1,200	400	1,600		2,400	2,400	2,400	
		Establishment.										
		Native establishment for Quinologist	.....	.....	.....	.....	.....		.....	.....	.....	
		(Temporary establishment of ditto)	.....	.....	.....	.....	.....		.....	.....	.....	

SCIENTIFIC AND OTHER MINOR DEPARTMENTS BUDGET ESTIMATE FOR 1893-94—*continued.*

HEADS AND ITEMS.	Actuals, 1891-92	Budget estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	ESTIMATE OF 1893-94. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
EXPENDITURE—*contd.*										
CINCHONA PLANTATIONS—*concld.*										
MANUFACTURING ACCOUNT—*concld.*										
Allowances.										
Travelling allowance	.....	296	.....	.....	.....		296	296	296	
Supplies and Services.										
Charges for Europe stores ...	1,851	3,500	1,851	47	1,898		3,500	3,500	3,500	
Freight for ditto ...	132	.....	80	9	89					
Laboratory and manufacturing charges	11,494	8,400	6,669	13,127	19,796		8,400	8,400	8,400	
Chemicals and appliances for analysis	1,325*	22,600	1,187	946	2,133		20,000	20,000	20,000	Estimate for working 300,000 pounds of bark by cold oil process, viz., oil for factory (fusel and kerosine) including carriage.
Total Supplies and Services ...	14,802	34,500	9,787	14,129	23,916		31,900	31,900	31,900	* Actuals included under miscellaneous.
Contingencies.										
Rents, rates, and taxes	50	.....	.....	50	50		.....	.....	.....	
Postage charges	100	300	.....	100	100		300	300	300	
Telegram charges	14	.....	14	2	16		.....	.....	.....	
Office expenses and miscellaneous	21,062	.....	6,611	873	7,484		.....	.....	.....	
Total contingencies ...	21,226	300	6,625	1,025	7,650		300	300	300	
Total Manufacturing Account	38,428	37,496	17,612	15,554	33,166		34,896	*34,896	34,896	
Total Cinchona Plantations ...	1,03,660	1,05,384	49,236	50,461	99,697		1,03,552	1,03,552	1,03,552	
PUBLIC EXHIBITIONS AND FAIRS.										
Charges on account of Public Exhibitions	529	2,000	414	13	427		2,000	2,000	2,000	
Contribution for representation of Indian tea at Chicago Exhibition	.....	.....	.....	.....	.....		.....	10,000	10,000	Sanctioned in Bengal Government order No. 3794, dated 13th October 1892, to meet the charges for representation of Indian tea at the Chicago Exhibition.
Contributions to Local Fairs.										
Donation to Chota Nagpore Fair	862	.....	862	.....	862		.....	.....	.....	Estimate of the Director of Land Records and Agriculture, Rs. 2,000 contributions to Agricultural Exhibitions; and Rs. 350 fixed contributions to certain fairs.
Ditto Chybassa Fair ...		200					200	200	200	
Ditto Titalya ,, ...		100					100	100	100	
Ditto Julpesh ,, ...		50					50	50	50	
Ditto Sonepore ,, ...		.....					.....	.....	.....	
Total Public Exhibitions and Fairs	1,391	2,350	1,276	13	1,289		2,350	12,350	12,350	
VETERINARY CHARGES.										
Total Veterinary Charges ...	.....	15,000	.....	.....	.....		15,000	.....	19,000	Estimate of the Director of Land Records and Agriculture for Veterinary School and Hospital. It rests with Government of Bengal to decide the amount to be provided for under this head.
BOTANIC AND OTHER PUBLIC GARDENS.										
ROYAL BOTANIC GARDENS AT SIBPUR.										
NUMBERS. 1892-93. 1893-94.										
Salaries.										
1 1 Superintendent (Rs. 1,600) ...	21,591	19,200	10,649	5,618	16,267		19,200	19,200	19,200	
1 1 Curator of Herbarium (Rs. 600)	.....	7,200	.....	.....	.....		7,200	7,200	7,200	The charges are included under establishment.
Total Salaries ...	21,591	26,400	10,649	5,618	16,267		26,400	26,400	26,400	
Establishment.										
1 1 Curator of the Garden (Rs. 290)	11,600	3,240	5,728	4,767	10,495		3,480	3,480	3,480	Increase due to increments.
1 1 Assistant Curator (Rs. 190) ...		2,040					2,280	2,280	2,280	
6 6 Clerks (below Rs. 200) ...	1,348	1,764	741	839	1,580		1,860	1,860	1,860	
Native establishment	17,062	13,987	8,556	8,562	17,118		13,987	13,987	13,987	
Temporary establishment ...		3,500					3,500	3,500	3,500	
Total Establishment	30,010	24,531	15,025	14,168	29,193		25,107	25,107	25,107	
Allowances.										
Travelling allowances ...	478	500	478	207	685		1,000	1,000	1,000	

Scientific and other Minor Departments Budget Estimate for 1893-94—*continued.*

Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 Months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	Estimate of 1893-94. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
BOTANIC AND OTHER PUBLIC GARDENS—*concld.*										
Royal Botanic Gardens, Sibpur—*concld.*										
Supplies and Services.										
Value of Medical stores ...	251		251	.....	251		.....	.....	.....	
Manure	.....		.....	.....	.....					
Maintaining steam pumps for garden tanks	.....	7,000	.....	.....	.....		7,000	7,000	7,000	
Chages for Europe stores ...	836		836	346	1,182		2,500	2,500	2,500	The Superintendent, Royal Botanic Gardens, Calcutta, explains that the provision is necessary to meet the charges in 1893-94.
Freight on ditto	72	.....	18	22	40		2,000	2,000	2,000	
Petty construction and repairs	15	.....	15	.....	15		.....	.....	.....	
Garden improvements	12,176	2,500	5,574	6,489	12,0 3		2,500	2,500	2,500	
Charges for collection and distribution of seeds	1		—44	.....	—44					
Charges for collection and distribution of plants	.....	8,800	.....	243	243		8,300	8,300	8,300	
Expenses for Herbarium ...	7,575		2,139	3,736	5,875					
Library charges	1,488	1,500	1,214	1,455	2,669		1,500	1,500	1,500	
Total Supplies and Services ...	22,414	19,800	10,003	12,291	22,294		23,800	23,800	23,800	
Contingencies.										
Subscriptions to newspapers and periodicals	50	.....	50	.....	50		.....	.....	.....	
Telegram charges	22	.....	13	15	28		.....	.....	.....	
Postage charges	259	359	159	200	359		360	360	360	
Office expenses and miscellaneous	3,512	2,957	4,273	2,031	6,304		2,957	2,957	2,957	
Total Contingencies ...	3,843	3,316	4,495	2,246	6,741		3,317	3,317	3,317	
Total Royal Botanic Gardens at Sibpur	78,336	74,547	40,650	34,530	75,180		79,624	79,624	79,624	Estimate of the Superintendent of the Royal Botanic Gardens, Calcutta, retained.
Grants to Public Gardens.										
Grant to Zoological Gardens ...	20,000	20,000	10,000	10,000	20,000		20,000	20,000	20,000	
Grant to Monghyr Botanic Garden	300	300	150	150	300		300	300	300	
Grant to Birch Hill Peoples' Park at Darjeeling	1,560	1,500	973	971	1,944		1,700	1,700	1,700	Includes provision for the pay of a clerk on Rs. 20 per month.
Total Grants to Public Gardens	21,860	21,800	11,123	11,121	22,244		22,000	22,000	22,000	
Botanic Garden at Darjeeling.										
Establishment.										
Head gardener (Rs. 230) ...	2,794	2,760	1,414	1,610	3,024		2,760	2,760	2,760	
Plant collectors		350					300	300	300	
Gardeners and coolies	1,537	3,196	1,021	1,591	2,612		3,196	3,196	3,196	
Blacksmiths and carpenters ...	200	384	104	112	216		384	384	384	
Temporary establishment ...	1,236	.....	346	.....	346		.....	.....	.....	
Total establishment ...	5,767	6,690	2,885	3,313	6,198		6,640	6,640	6,640	
Supplies and Services.										
Purchase and carriage of plants and seeds	462	600	306	31	337		600	600	600	
Frames, &c.	45	.....	.....	.....	.....		.....	.....	.....	
Tools and other contingencies	162	500	47	84	131		550	550	550	
Feed and keep of pony	225	300	150	175	325		300	300	300	
Petty construction and repairs	.....	.....	.....	.....	.....		.....	.....	.....	
Charges for Europe stores ...	.....	.....	.....	25	25		175	175	175	
Freight on ditto ...	6	.....	5	1	6		100	100	100	
Cost of piping for introduction of water into the Gardens ...	.....	.....	.....	.....	.....		.....	.....	.....	
Total Supplies and Services ...	900	1,400	508	316	824		1,725	1,725	1,725	
Contingencies.										
Purchase and repair of furniture	3	.....	3	.....	3		.....	.....	.....	
Postage charges	17	20	9	8	17		20	20	20	
Telegram charges	3	.....	3	.....	3		.....	.....	.....	
Office expenses and miscellaneous	924	.....	501	681	1,182		.....	.....	.....	
Rents, rates, and taxes	106	.....	70	78	148		.....	.....	.....	
	1,053	20	586	767	1,353		20	20	20	
Total Botanic Garden at Darjeeling	7,720	8,110	3,979	4,396	8,375		8,385	8,385	8,385	The estimate of the Superintendent, Royal Botanic Gardens, Calcutta, and Lloyd's Botanic Gardens, reproduced.
Total Botanic and other Public Gardens	1,07,916	1,04,457	55,752	50,047	1,05,799		1,10,009	1,10,009	1,10,009	

Scientific and other Minor Departments Budget Estimate for 1893-94—*continued.*

Heads and Items.	Numbers 1892-93.	Numbers 1893-94.	Actuals, 1891-92.	Budget, estimate 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	Estimate of 1893-94. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
EXPENDITURE—*contd.*			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
EMIGRATION.												
Charges under Act XXI of 1883.												
Salaries.												
Protector of Emigrants (⅔ths salary of Rs. 14,400) (a) ...	1	1	8,121	8,640	4,321	4,320	8,641		8,640	8,640	8,640	
Medical Inspector	1	1	2,229	2,400	1,206	1,250	2,456		2,400	2,400	2,400	
Personal Assistant (⅔ths salary of Rs. 4,800) (a)	1	1	3,305	2,880	1,865	1,440	3,305		2,880	2,880	2,880	
Total Salaries ...			13,655	13,920	7,392	7,010	14,402		13,920	13,920	13,920	
Establishment.												
Clerks (below Rs. 200) ...	13	13	4,700	7,920	2,358	2,739	5,097		7,920	7,920	7,920	
Servants	10	10	613	828	300	353	653		828	828	828	
				8,748					8,748	8,748	8,748	
Deduct—⅔ths charged under Inland Labour Transport, Local				3,499						3,499	3,499	
Total Establishment ...			5,313	5,249	2,658	3,092	5,750			5,249	5,249	The estimate of the Superintendent of Emigration reproduced.
Allowances.												
Subsidy to State emigrants ...			260	.....	260	.....	260		.....	.....	.....	
Travelling allowances			760	720	360	360	720		720	720	720	
Allowance to clerks for cooly registration			145	200	47	89	136		200	200	200	
Total allowances ...			1,165	920	667	449	1,116		920	920	920	
Contingencies.												
Rents, rates, and taxes			1,008	1,008	504	504	1,008		1,008	1,008	1,008	
Postage charges			50	128	40	30	70		102	102	102	
Office expenses and miscellaneous			1,494	775	1,074	399	1,473		746	1,746	1,500	
Refunds			32	.....	—1	.....	—1		.....	55	55	Based on—actuals of 1891-92.
Total Contingencies ...			2,584	1,911	1,617	933	2,550		1,856	2,911	2,665	
Total Emigration ...			22,717	22,000	12,334	11,484	23,818		25,444	23,000	22,754	
CENSUS.												
Establishment.												
Clerks and servants	3	3	1,320	1,320	1,320	660	.....		1,320	1,320	1,320	
Temporary establishment ...	...	...		300		191	.....		300	300	300	
Total Establishment ...			1,320	1,620	1,320	851	2,171		1,620	1,620	1,620	
Contingencies.												Estimate of the Superintendent of Census Operations, Bengal.
Postage charges				80	.....	.....	.....		80	80	80	
Miscellaneous												
Total contingencies ...			.....	80	.....	.....	.....		80	80	80	
Total Census ...			1,320	1,700	1,320	851	2,171		1,700	1,700	1,700	
REGISTRATION OF RAILWAY TRAFFIC.												
Contribution to Railway Companies for traffic returns ...			3,860	4,000	1,670	1,528	3,198		.....	4,000	2,320	

(a) ⅓ charge under Inland Labour Tarnsport, "Local."

Scientific and other Minor Departments Budget Estimate for 1893-94—*continued.*

Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 Months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	Estimate of 1893-94. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
EXPENDITURE—*Contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
REGISTRATION OF RIVER AND ROAD-BORNE TRAFFIC.										
INTERNAL RIVER AND ROAD-BORNE TRAFFIC.										
NUMBERS. 1892-93. 1893-94.										
Establishment.										
21 Clerks (below 200)		4,860					4,680	4,860	4,860	
16 Servants ...		1,152					1,152	1,152	1,152	
Boat establishment		360					360	360	360	
Temporary establishment ..		.....					.....	.....	72	
Total Establishment ...		6,372					6,192	6,372	6,444	
Supplies and Services.										
Petty construction and repairs		607					600	600	600	
Contingencies.										
Rents, rates, and taxes ...		57					57	57	57	
Office expenses and miscellaneous		290					370	370	370	Increased provision on account of purchase of furniture urgently required for traffic registration stations in Howrah.
Contributions		1,680					1,680	1,680	1,680	
Postage charges...		.....					.....	.....	.....	
Total Contingencies ...		2,027					1,680 } 427 }	2,107	2,107	
Total Internal River and Road-borne Traffic ...		9,006					8,899	9,079	9,151	
FOREIGN FRONTIER ROAD BORNE TRAFFIC.										
NUMBERS. 1892-93. 1893-94.										
Establishment.										
Clerks and Muharrirs ...		7,104					7,164	7,164	7,164	Increase due to increments.
Temporary establishment...		470					470	470	470	
Servants ...		600					600	600	600	
Total Establishment ...		8,174					8,234	8,234	8,234	
Supplies and Services.										
Petty construction and repairs		392					395	395	395	
Contingencies.										
Rents, rates, and taxes ...		.....					.....	.....	.....	
Office expenses and miscellaneous		328					328	328	328	
Postage charges		.....					.....	.....	.....	
Total contingencies ...		328					328	328	328	
Total Foreign Frontier Road Traffic		8,894					8,957	8,957	8,957	
Total Registration of River and Road-borne Traffic...	17,950	17,900	8,348	10,099	18,447		17,856	18,036	18,108	

Scientific and other Minor Departments Budget Estimate for 1893-94—*concluded.*

Heads and items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892.			Revised estimate, 1892-93.	Estimate of 1893-94.		Passed by Government.	Explanatory Remarks.
			Last six months of 1891-92.	First six months of 1892-93.	Total.		Proposed by Local Officers.	Revised by Accountant-General.		
EXPENDITURE—*concld.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
PROVINCIAL STATISTICS										
Establishment.										
Clerks	1,542	1,800	897	1,028	1,925		1,800	1,800	1,800	
Servants	.....	84	.....	42	42		84	84	84	
Total Establishment ...	1,542	1,884	897	1,070	1,967		1,884	1,884	1,884	
Contingencies.										
Cost of ethnographical enquiries	.....	400	.....	.....	.....		.....	500	500	*Vide* Bengal Government order No. 4595F, dated 30th November 1892.
Office expenses and miscellaneous	54	100	.....	104	104		100	100	100	
Postage charges		16	36	40	76		.....	16	16	
Total Contingencies ...	54	516	36	144	180		100	616	616	
Total Provincial Statistics ..	1,596	2,400	933	1,214	2,147		1,984	2,500	2,500	Estimate of the Government of Bengal.
EXAMINATIONS.										
Subordinate Executive Examination.										
Remuneration to Examiners	1,405	1,700	370	2,453	2,823		.....	2,552	2,552	Based on actuals.
CENTRAL EXAMINATION COMMITTEE.										
Numbers. 1892-93. / 1893-94.										
Establishment.										
1 / 2 Clerk	192	150	96	75	171		280	280	280	Increase sanctioned, *vide* Bengal Government order No. 3898F, dated the 22nd October 1892.
2 / 2 Servants ...	14	68	7	28	35		68	68	68	
Total Establishment ..	206	218	103	103	206		348	348	348	
Contingencies.										
Rents, rates and taxes ...	.....	.....	.....	.....	.....		.....	.....	.....	
Telegram charges	14	.....	.....	30	30		.....	.....	.....	
Postage charges	15	100	.....	28	28		100	100	100	
Office expenses and miscellaneous	11			23	23					
Total Contingencies ...	40	100	.....	81	81		100	100	100	
Total Examinations ...	1,651	2,018	473	2,637	3,110		448	3,000	3,000	
REFUNDS.										
Examination fees	505	.....	.....	250	.....		.....	.....	.....	
Miscellaneous	15	.....	.....	.....	.....		.....	.....	.....	
Total Refunds ...	520	151	450	250	700		713	713	713	Estimated with reference to actuals.
CHARGES IN CONNECTION WITH THE INDIAN FACTORIES ACT.										
Inspector of Factories ...	.....	.....	.....	4,078	4,078		.....	12,120	17,120	
Allowances.										
Travelling allowances ...	.....	.....	.....	499	499		.....	880	880	The estimate is made up as follows— Rs. Salary of Mr. Walsh, Inspector, at Rs. 700 a month 8,400
Establishment.										Allowances to Drs. Murray and Dutt at Rs. 150 each per month, and to Dr. Haran at Rs. 10 per month 3,720
Clerk	.....	.....	.....	.....	.....		.....	.....	300	Travelling allowances 880
Contingencies.										13,000
Office expenses and miscellaneous	.....	.....	.....	.....	.....		.....	.....	100	
Total charges in connection with the Indian Factories Act	.....	.....	.....	4,577	4,577		.....	13 000	18,400	

H. P.—Reg. No. 60420—248-20 1 93

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 18TH JANUARY 1893.

RESOLUTION—No. 406F.

READ—

Memorandum from the Accountant-General, Bengal, No. 0478Bt., dated the 15th December 1892, submitting the estimates of receipts and expenditure under the head "Scientific and other Minor Departments" for the year 1893-94.

RECEIPTS.

The Accountant-General has raised the local estimate of Rs. 1,750 under the head "Botanic Garden Receipts" to Rs. 2,000, in view of the actuals of 1891-92 and those of the twelve months ending September 1892, amounting respectively to Rs. 1,930 and Rs. 2,274. His estimate is accepted. Under the head "Cinchona Plantations," the Accountant-General has reproduced the local estimate of Rs. 1,07,000. The sanctioned estimate for the current year is Rs. 1,07,000, and the actuals of the twelve months ending September 1892 are Rs. 1,06,958. The actuals of 1891-92 were, however, Rs. 1,09,927, and those of the first eight months of the current year show an improvement of Rs. 5,072 as compared with the figures of the corresponding period of the past year. In view of these actuals, the estimate for 1893-94 will be fixed at Rs. 1,09,000. The Accountant-General's figures under the remaining heads are accepted. The total estimate of receipts will stand at Rs. 1,62,000, as against Rs. 1,60,000 estimated by the Accountant-General.

2. The Accountant-General has fixed the revised estimate for 1892-93 at Rs. 1,57,000, against Rs. 1,47,000 the sanctioned estimate for the current year, and Rs. 1,56,956 the actuals of the twelve months ending with September 1892. Sir Dinshaw Manockjee Petit of Bombay has contributed a sum of Rs. 25,000 towards the establishment of a hospital in connection with the Bengal Veterinary Institution at Belgachia, near Calcutta, and the Accountant-General has been asked to credit the amount to the head "Scientific and other Minor Departments." The revised estimate for 1892-93 will be raised by that amount, and will stand at Rs. 1,82,000.

EXPENDITURE.

3. The estimate submitted by the Accountant-General includes both Imperial and Provincial expenditure. His estimate of Imperial charges amounts to Rs. 15,000 and is made up thus—

	Rs.
Preservation and translation of ancient manuscripts	6,000
Civil Veterinary Department	9,000
Total ...	15,000

Under the last head provision has been made for the salary of Veterinary Captain W. D. Gunn, Superintendent, Civil Veterinary Department, Bengal, which will be borne by the Imperial Revenues, and as his salary has been fixed by the Government of India at Rs. 900 per month, viz.—

	Rs.
Indian Military pay and allowance as Veterinary Surgeon, 1st class	600
Civil allowance	300

the estimate will be raised from Rs. 9,000 to Rs. 10,800. The Accountant-General's estimate under the remaining head is accepted. The total estimate of Imperial expenditure for 1893-94 will stand at Rs. 16,800, or Rs. 17,000 in round numbers.

4. The Accountant-General's estimate of Provincial expenditure for 1893-94 is Rs. 3,42,000 against Rs. 3,25,000, the sanctioned grant for the current year, and Rs. 3,12,876 the actuals of 1891-92. Under the head "Veterinary Charges," the Accountant-General has made no provision, and left it to the Government to decide what amount should be provided. The Director of Land Records and Agriculture has estimated the expenditure at Rs. 15,000, and to this amount Rs. 4,000 will be added to meet the cost of veterinary instruments and appliances, the purchase of which has recently been sanctioned. These are to be indented for from England, and as they cannot be expected to arrive during the current financial year, provision for the charge will be made in the estimate for 1893-94, which will be placed at Rs. 19,000.

5. Under the head "Charges under Act XXI of 1883," sub-head "Office expenses and miscellaneous," the Accountant-General has re-produced the local estimate of Rs. 1,746. The actuals of 1891-92 were Rs. 1,494, and those of the twelve months ending with September 1892, Rs. 1,473. In view of these actuals, the estimate for the next year will be fixed at Rs. 1,500.

6. Under the head "Contribution to Railway Companies for traffic returns," the Accountant-General has provided Rs. 4,000. It has recently been decided to discontinue the publication of statistics of State Railway traffic in the Annual Report on Rail-borne Traffic, and this will effect a saving of Rs. 1,680 per annum, thus—

		Rs.
Contribution to Central and South-Eastern State Railways	...	360
Ditto Northern Bengal State Railway ...	...	720
Ditto Tirhut and Nalhati State Railway ...	...	600
Total	...	1,680

The estimate for 1893-94 will accordingly be placed at Rs. 2,320.

7. In the estimate of expenditure under the head "Internal River and Road-borne traffic," no provision has been made for the new station at Chatterjee's Hât in the Howrah district, which has been opened experimentally since September last. The establishment consists of one peon on Rs. 6 per mensem, and a sum of Rs. 72 will be provided under the sub-head "Temporary Establishment."

8. Under the head "Charges in connection with the Indian Factories Act," sub-head "Inspector of Factories," the Accountant-General has provided Rs. 12,120 for the salary of Mr. Walsh and the allowances of Drs. Murray, Dutt and Hâran. There are other medical officers who have been appointed Inspectors or Joint-Inspectors of Factories, and under the orders of the Government of India they will get an allowance of Rs. 10 per mensem for a factory employing 200 hands or more, and Rs. 5 per mensem for a factory employing less than 200. To provide for their remuneration, a sum of Rs. 5,000 will be added to the estimate, and the grant for next year will be placed at Rs. 17,120. The employment under Mr. Walsh, the Special Inspector of Factories, of a clerk on Rs. 25 per mensem has recently been sanctioned, and a sum of Rs. 300 will be provided for his pay. A sum of Rs. 100 will also be provided for the contingent charges of the office of the Inspector, and the total estimate of the charges in connection with the Indian Factories Act will stand at Rs. 18,400.

9. The Accountant-General's estimates under the remaining heads are accepted. The total grant for 1893-94 will be as follows:—

		Rs.
Imperial.		
Preservation and translation of ancient manuscripts	...	6,000
Civil Veterinary Department	...	10,800
Total Imperial	...	16,800
Add for rounding	...	200
		17,000
Provincial.		
Provincial Museums	...	16,140
Donation to Scientific Societies ...	...	14,000
Experimental cultivation	...	19,500
Cinchona Plantations	...	1,03,552
Public Exhibitions and Fairs	...	12,850
Imperial Institute	...	500
Veterinary charges	...	19,000
Botanic and other public gardens	...	1,10,009
Emigration	...	22,754
Census	...	1,700
Registration of Railway Traffic	...	2,320
Registration of River and Road-borne Traffic ...	...	18,108
Provincial statistics	...	2,500
Examinations	...	3,000
Refunds	...	713
Charges in connection with the Indian Factories Act	...	18,400
Total Provincial	...	3,64,546
Deducting for rounding	...	546
		3,64,000
GRAND TOTAL	...	3,81,000

10. The Accountant-General has fixed the revised estimate of Provincial expenditure for 1892-93 at Rs. 3,36,000, against Rs. 3,25,000 the sanctioned estimate for the current year, and Rs. 3,15,164 the actuals of the twelve months ending with September 1892. In this Department Resolution No. 5191F., dated the 27th December 1892, the total grant under the head "Scientific and other Minor Departments" for the current year was placed at Rs. 3,38,000, including a contribution of Rs. 10,000 towards the representation of Indian tea at the Chicago Exhibition. This amount, however, is to be paid on the 1st April 1893, and provision for it has been made in next year's budget. The revised estimate for the current year will therefore be placed at Rs. 3,28,000.

ORDER.—Ordered that a copy of the Resolution with a copy of the estimate be forwarded to the Accountant-General, Bengal; to the Secretary to the Board of Revenue; to the Inspector-General of Registration; to the Protector of Emigrants; to the Superintendent of Census Operations in Bengal; to the Superintendent of the Royal Botanic Garden and Cinchona Plantations; to the Honorary Secretary to the Trustees of the Indian Museum; to the Director of the Department of Land Records and Agriculture; to the Conservator of Forests, and to the General, Revenue, and Statistical Departments of this Government, for information.

By order of the Lieutenant-Governor of Bengal,

H. H. RISLEY,

Secretary to the Govt. of Bengal.

Nos. 407-18F.

COPY forwarded to the

By order of the Lieutenant-Governor of Bengal,

H. J. McINTOSH,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 18th January 1893.

W. B.—Reg. No. 6892C—246—18-1-93

ESTIMATE FOR TERRITORIAL AND POLITICAL PENSIONS.

[FILE F $\frac{1\text{-E}}{37}$ 3.]

No. 0450Bt., dated Fort William, the 26th November 1892.

Memo. by—R. E HAMILTON, Esq., Offg. Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

TERRITORIAL AND POLITICAL PENSIONS BUDGET ESTIMATE FOR 1893-94

HEADS AND ITEMS.	Actuals, 1891-92.	Budget estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1892. Last six months of 1891-92	First six months of 1892-93.	Total.	Increase.	Decrease.	Revised estimate, 1892-93.	ESTIMATE OF 1893-94. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
ABSTRACT OF EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Imperial.												
Territorial and Political Pensions...	11,93,294	12,04,400	5,67,759	5,96,849	11,64,608	...	30,170	.....	.....	11,74,230	11,74,230	*Vide* details.
Charitable allowances. Pochuter charges paid in Cuttack and Balasore, Magistrate of Cuttack, exceeding Rs. 5,000 per annum	6,699	6,600	3,774	3,052	6,826	.....	.....	.....	.....	6,600	6,600	
Total .	.....	.....	.....	.....	.....	.....	.....	.....	.....	11,80,830	11,80,830	
Add.—For rounding the Grand Total	.....	.....	.....	.....	.....	.....	.....	.....	.....	170	170	
GRAND TOTAL ...	11,99,893	12,11,000	5,71,533	5,99,901	11,71,434	.....	30,170	11,80,000	.....	11,81,000	11,81,000	

HEADS AND ITEMS.	Actuals, 1891-92.	Budget estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	ESTIMATE OF 1893-94. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	R	
TERRITORIAL AND POLITICAL PENSIONS.										
Nizamut Family.										
Exceeding Rs. 5,000 per annum—Hossein Ali Mirza Syud Alikudr Bahadur, the Nawab of Murshidabad (including the grant for repairs).	2,31,118	2,30,000						2,30,000	2,30,000	
Ali Mirza (paid in England by bills on Calcutta).	20,000	10,000						10,000	10,000	
Nazarut Ali (paid in England by bills on Calcutta).		10,000						10,000	10,000	
Asad Ali Mirza	15,000	15,000						15,000	15,000	
Syud Bakar Mirza	10,000	10,000						10,000	10,000	
Syud Daood Mirza Anjam Kudr.	10,000	10,000						10,000	10,000	
Syud Furhad Mirza Kaus Kudr.	10,000	10,000						10,000	10,000	
Hossein Ali Mirza	25,000	25,000						27,000	27,000	
Iskunder Ali Mirza	15,000	15,000						15,000	15,000	
Syud Jaffer Mirza	10,000	10,000						10,000	10,000	
Syud Kaikus Mirza Hatem Kudr.	10,833	10,000						10,000	10,000	
Syud Khakun Mirza Dara Kudr.	10,000	10,000	2,82,440	3,07,540	5,89,980			10,000	10,000	Based on actual claims taken from the registers of this office. It takes into account transfers and lapses by the death of life grantees.
Syud Mohamed Toki Mirza Surya Kudr.	3,500	.....						... ..	... ..	
Syud Nasar Ali Mirza Falak Kudr.	8,384	10,000						10,000	10,000	
Nawab Mool Nisamina Begum.	825	.....						.....	.....	
Wahid Ali Mirza . ..	10,000	10,000						10,000	10,000	
Nawab Shahoon Nissa Begum	30,000	30,000						...	...	
Nawab Rasoon Nissa Begum	99,821	99,822						99,822	99,822	
Nawab Azum Ali Khan (including ground rent, Kharkhajat, and Ishwarat expenses, servants' wages, and the pensions of certain members of his family.)	56,320	56,320						56,320	56,320	
Mohamed Zynul Abdeen Khan Bahadur, Nawab Syud.	15,923	15,924						15,924	15,924	
Nawab Syud Sultan Gauhara Begum.	13,440	13,440						13,440	13,440	
Syud Mozuffer Ali	9,360	10,112						10,112	10,112	
Not exceeding Rs. 5,000 per annum.	1,31,723	1,35,475	64,937	67,280	1,32,217			1,35,120	1,35,120	
Marriage grants	... ..	.....	.. .	.....	... ..			... ..	... ..	
Total Nizamut Pensions ...	7,46,106	7,52,003	3,47,377	3,74,820	7,22,197			7,37,747	7,37,747	

Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892.			Revised estimate, 1892-93.	Estimate of 1893-94.		Passed by Government.	Explanatory Remarks.
			Last six months of 1891-92.	First six months of 1892-93.	Total.		Proposed by Local Officers.	Revised by Accountant-General.		
EXPENDITURE—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Oudh Family.										
Exceeding Rs 5,000 per annum.										
Marriage expenses	.....	... ..	.....	3,000	3,000			... ...		
Mokodarama Nawab Badshah Mehal Shahiba	7,200	7,200						7,200	7,200	
Nawab Rownak Ara (Aktar Mehal Sahiba)	4,200	...						...		
Abid Ali Bahadoor (Prince Kumar Kudr)	48 000	48,000						48,000	48,000	
Asmun Jah Bahadoor	13,800	13,800						13,800	13,800	
Jam Jah Ali "	10,200	10,200						10,200	10,200	
Mohamed Jores "	6 000	6,000						6,000	6,000	
Mohamed Jalal "	6,000	6,000						6 000	6 000	
Mohamed Baber " ..	6,000	6,000						6,000	6,000	
Mohamed Askarie .. .	6,000	6,000						6 000	6 000	
Mohamed Ibrahim Ali Bahadoor	6,000	6,000						6,000	6,000	
Kasim Hossein Bahadoor (Tasil Moolook) . ..	6,000	6,000						6,000	6,000	Based on actual claims taken from the registers of this office. It takes into account transfers and lapses by the death of life grantees.
Kam Buksh Bahadoor .	6 000	6,000						6,000	6,000	
Mohamed Ali Mirza Bahadoor	6,000	6,000						6,000	6,000	
Masood Ali Bahadoor	.. ...	...	90,410	87,600	1,78,010			...		
Mahomed Reza Ali Bahadoor (Sultan Mirza)	6,000	6,000						6,000	6,000	
Ali Hossein Bahadoor (Sardar Mirza)	1,210	...						.....		
Abbo Torab Bahadoor (Farook Mirza)	6,000	6,000						6,000	6,000	
Mohamed Noki Asghar Bahadoor .	6,000	6,000						6,000	6,000	
Mohamed Naki Ali Bahadoor (Dilwar Jah) ...	6,000	6,000						6,000	6,000	
Kasim Hossein Bahadoor (Kurshid Mirza)	6,000	6,000						6,000	6,000	
Mohamed Hossein Bukur Bahadoor	6,000	6,000						6,000	6,000	
Sarir Ara Zainub Begum	... ..	.... .						.. ..	....	
Abul Ali Bahadoor (Dorojah Mirza) .	6,000	6,000						6,000	6,000	
Mohamed Hossein Bahadoor (Akterjah)	6,000	6,000						6,000	6,000	
Not exceeding Rs. 5,000 per annum	1,45,986	1,53,105	72,431	71,430	1,43,851			1,47,278	1,47,278	
Funeral expenses	2,000			..	.....			.....		
Total Oudh Pensions ..	3,28,596	3,28,305	1,62,841	1,62,020	3,24,861			3,22,478	3,22,478	
Mysore Family.										
Exceeding Rs. 5,000 per annum —Fatihah allowance ...	.....	.....	... ..	.....	... ..			.....	.	
Not exceeding Rs 5,000 per annum	....	... .		.	... .			.. .		
Total Mysore Family ...	.....	....	..	.....	.. ...					
Other Pensions.										
Chitpore Family.										
Exceeding Rs. 5,000 per annum— Syud Asgar Ali	8,670	8,670	7,373	7,237	14,610			8,670	8,670	
Syud Ahmed Ali ..	6,056	8,670						8,670	8,670	
Not exceeding Rs. 5,000 per annum	8,187	8,710	3,852	4,311	8,163			8,710	8,710	
Purneah Family.										
Not exceeding Rs. 5,000 per annum	5,210	5,072	2,889	2,527	5,416			5,072	5,072	
Raj Mehal Family.										
Not exceeding Rs. 5,000 per annum	16,845	16,103	8,047	8,126	16,173			16,234	16,234	
Bank Pensioners.										
Not exceeding Rs. 5,000 per annum	918	936	450	486	936			876	876	
Bissempore Raj Family.										
Not exceeding Rs. 5,000 per annum	2,528	2,570	1,339	962	2,201			2,490	2,490	Based on actual claims taken from the registers of this office. It takes into account transfers and lapses by the death of life grantees.
Nawab Daood Khan's Family.										
Not exceeding Rs. 5,000 per annum	1,357	1,436	634	571	1,205			1,436	1,436	
Nawab Ghaseeoodin's Family										
Not exceeding Rs. 5,000 per annum	128	174	59	132	191			174	174	
Goemeeur Raj Family.										
Not exceeding Rs. 5,000 per annum	2,040	2,040	1,020	1,020	2,040			2,040	2,040	
Nawab Maoneeoodowllah's Family.										
Not exceeding Rs. 5,000 per annum	1,329	2,777	637	834	1,471			2,777	2,777	
Raja Rajbullub's Family.										
Not exceeding Rs. 5,000 per annum	469	464	245	207	452			464	464	

Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892.			Revised estimate, 1892-93.	Estimate of 1893-94.		Passed by Government.	Explanatory Remarks.
			Last six months of 1891-92.	First six months of 1892-93.	Total.		Proposed by Local Officers.	Revised by Accountant-General.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
EXPENDITURE—*concluded.*										
OTHER PENSIONS—*concluded.*										
Porahat Raj Family.										
Not exceeding Rs. 5,000 per annum	275	260	154	114	268			260	260	Based on actual claims taken from the registers of this office. It takes into account transfers and lapses by the death of life grantees.
Family of Raja Ranjeet Sing.										
Not exceeding Rs. 5,000 per annum	60	120	30	30	60			120	120	
Heirs of Shaib Bux Bebee.										
Not exceeding Rs. 5,000 per annum	600	600	300	300	600			600	600	
Maharaja Shitub Roy's Family.										
Exceeding Rs. 5,000 per annum— Kumar Rupnarain Sing ...	16,999	16,999	8,500	8,500	17,000			16,999	16,999	
Not exceeding Rs. 5,000 per annum	200	780	80	160	240			780	780	
Ungul Pensioners.										
Not exceeding Rs. 5,000 per annum	2,379	2,424	1,037	1,427	2,464			2,424	2,424	
Family of Moulana Mohamed Aiff and Moulana Mohamed Fazil.										
Not exceeding Rs. 5,000 per annum	329	223	62	105	167			223	223	
Family of Raja Kadir Bux Khan and Kuddar Hussein Khan.										
Not exceeding Rs. 5,000 per annum	1,020	956	596	490	1,086			956	956	
Khurda Raja.										
Exceeding Rs. 5,000 per annum— Raja Mokundo Deo ...	25,600	25,600	12,800	12,800	25,600			25,600	25,600	
Sikkim Raja.										
Exceeding Rs. 5,000 per annum	.....	.....	.....	.....	.....			.....	.....	
Munipore Family.										
Not exceeding Rs. 5,000 per annum— Rance Chundee Kullah ...	700	600	300	300	600			600	600	
Miscellaneous.										
Not exceeding Rs. 5,000 per annum	17,873	17,818	7,237	9,370	16,607			17,840	17,840	
Total other Pensions ...	1,19,592	1,24,002	57,541	60,009	1,17,550			1,24,005	1,24,005	
Total of the detailed Heads ...	11,93,294	12,04,400	5,67,759	5,96,849	11,64,608			11,74,230	11,74,230	

H. P.—Reg. No. 5850C—155—16-12-92.

[FILE F $\frac{1\text{-E}}{37}$ 4.]

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 15TH DECEMBER 1892.

RESOLUTION.—No. 4936F.

READ—

Memorandum from the Accountant-General, Bengal, No. 0450Bt., dated the 26th November 1892, submitting the estimate of Territorial and Political Pensions for the year 1893-94.

The charges under "Territorial and Political Pensions" are wholly Imperial. The Accountant-General has placed the estimate for 1893-94 at Rs. 11,81,000 against Rs. 11,80,000, the revised estimate for the current year, and Rs. 11,99,893, the actuals of 1891-92. The estimate has been prepared with reference to actual claims after taking into account transfers and lapses caused by the death of life grantees. The estimate is accepted.

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimate, be forwarded to the Accountant-General, Bengal, and to the Political Department for information.

By order of the Lieutenant-Governor of Bengal,

J. A. BOURDILLON,

Offg. Secretary to the Government of Bengal.

Nos. 4937-38F.

COPY forwarded to the

By order of the Lieutenant-Governor of Bengal,

H. J. McINTOSH,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 15th December 1892.

W. S.—Reg. No. 58510—154—16-12-92.

CIVIL FURLOUGH AND ABSENTEE ALLOWANCES.

[FILE F $\frac{1\text{-E}}{4}$ 1.]

No. 0449Bt., dated Calcutta, the 26th November 1892.

Memo. by—R. E. HAMILTON, Esq., Offg. Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

BENGAL IMPERIAL SERVICES.

CIVIL FURLOUGH AND ABSENTEE ALLOWANCES.

Budget Estimate of Expenditure, 1893-94.

HEADS AND ITEMS.	Actuals, 1891-92.	Budget estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1892.			DIFFERENCE BETWEEN THE ESTIMATES OF 1892-93 AND 1893-94.		REVISED ESTIMATE, 1892-93.		ESTIMATE OF 1893-94.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1891-92.	First six months of 1892-93.	Total.	Increase.	Decrease.	Proposed by Accountant-General.	Passed by Government.	Proposed by Local Officers.	Revised by Accountant-General.		
IMPERIAL.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Amount transferred from—													
8. Land Revenue													
19. Law and Justice—													
A.—Courts of Law ...													
B.—Jails													
20. Police	447	2,000	60	.....	60	.....	1,000	2,000	1,000	.....	1,000	1,000	The charges adjusted under this head represent leave allowances of officers on Foreign States, &c. A provision of Rs. 1,000 has been made to meet the charges that may occur in 1893-94.
21. Marine													
22. Education													
24. Medical													
Total ...	447	2,000	60	.....	60	..	1,000	2,000	1,000	.....	1,000	1,000	

C. E. G.—Reg. No 5486C—149—2-12 92.

[FILE F $\frac{1\text{-E}}{4}$ 2.]

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 1ST DECEMBER 1892.

RESOLUTION No. 4632F.

READ—

Memorandum from the Accountant-General, Bengal, No. 0449Bt., dated the 26th November 1892, submitting the estimate of Civil Furlough and Absentee Allowances for the year 1893-94.

The charges under "Civil Furlough and Absentee Allowances" are wholly Imperial. The actual charges in 1891-92 amounted to Rs. 447, and no expenditure was incurred in the first six months of the current year. The Accountant-General' sestimate for 1893-94, amounting to Rs. 1,000, is accepted, and the revised estimate for the current year will be placed at the same amount.

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimate, be forwarded to the Accountant-General, Bengal, for information.

By order of the Lieutenant-Governor of Bengal,

J. A. BOURDILLON,

Offg. Secretary to the Govt. of Bengal.

No. 4633F.

COPY, with a copy of the estimate, forwarded to the Accountant-General, Bengal, for information.

By order of the Lieutenant-Governor of Bengal,

H. J. McINTOSH,

Offg. Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 1st December 1892.

H. P.—Reg. No. 5487C—149—2-12-92.

[FILE F $\frac{1\text{-E}}{57}$ 1.]

BENGAL IMPERIAL AND PROVINCIAL SERVICES.

No. 0470Bt., dated Calcutta, the 7th December 1892.

Memo. by—O. T. BARROW, ESQ., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

BUDGET ESTIMATE.

Receipts in aid of Superannuation, Retired and Compassionate Allowances for 1893-94.

HEADS AND ITEMS.	Actuals, 1891-92.	Budget estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1892.			Increase.	Decrease.	REVISED ESTIMATE, 1892-93.		ESTIMATE OF 1893-94.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1891-92.	First six months of 1892-93.	Total.			Proposed by Accountant-General.	Passed by Government.	Proposed by Local Officers.	Revised by Accountant-General.		
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Imperial.													
Subscriptions to the Military Orphan Fund	14,599	25,000	1,999	16,816	18,815					10,310	20,000	20,000	The receipts under this head represent the net proceeds of the Orphanganj Bazar at Kidderpore. The smaller receipts estimated for by the Collector of 24-Parganas is owing to the large outlay anticipated for improvements, but with reference to past actuals I adopt Rs. 20,000.
Subscriptions under the Indian Civil Service Family Pension Regulations	12,582	12,000	6,971	7,589	14,560					.....	A16,000	16,000	A. Based on actuals with a small addition for new-comers.
Subscriptions to the Bengal Civil Fund	1,46,848	1,43,000	76,231	67,199	1,43,430					.....	1,40,000	1,40,000	A small deduction made on account of retirements.
Subscription to the Madras Civil Fund	84	.....	84	.....	84					.....	.....	.....	
Total Imperial ...	1,74,113	1,80,000	85,285	91,604	1,76,889			1,80,000	1,80,000	10,310	1,76,000	1,76,000	
Provincial.													
Family subscriptions of Native members of the Covenanted Civil Service ...	1,083	1,000	599	618	1,217					.....	1,000	1,000	
Contributions for Pensions and Gratuities	1,25,708	70,000	48,326	37,736	86,062					.....	55,000	55,000	Based on actual demands taken from the records of this office. The decrease is due to the exemption of Sub-Inspectors of schools and teachers employed in Government model schools from payments of contributions towards pension: Government of India, Home Department, No. 253, dated 12th August 1892, and Government of Bengal, General Department, No. 505, dated 19th February 1892. The actuals of 1891-92 include arrears.
Total Provincial ...	1,26,791	71,000	48,925	38,354	87,279			68,000	65,000	.....	56,000	56,000	
GRAND TOTAL ...	3,00,904	2,51,000	1,34,210	1,29,958	2,64,168			2,48,000	2,45,000	10,310	2,32,000	2,32,000	

Superannuation Allowances and Pensions Budget Estimate, 1893-94.

Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892.			Increase.	Decrease.	Revised estimate, 1892-93.		Estimate of 1893-94.		Passed by Government.	Explanatory Remarks.
			Last six months of 1891-92.	First six months of 1892-93.	Total.			Proposed by Accountant-General.	Passed by Government.	Proposed by Local Officers.	Revised by Accountant-General.		
Expenditure.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Imperial.													
Pensions of the Bengal Civil Fund ...	1,553	2,000	896	1,050	1,946	.....	.....		2,000	.....	2,000	2,000	
Marine Department Pensions	.....	.....	.....	.....	.....	58,000	.....		58,000	.....	58,000	58,000	Based on actual claims taken from the registers of this office. The charges on this account were hitherto passed on to the Examiner of Marine Accounts, but under orders of the Comptroller-General in letter No. 1190, dated 29th October 1892, they will be (from the beginning of the current year) finally adjusted in the books of this office.
Total ...	1,553	2,000	896	1,050	1,946	58,000	.....	2,000	60,000	.....	60,000	60,000	
Provincial.													
Superannuation and retired allowances...	15,73,792	15,92,000	8,04,601	8,29,668	16,34,269	98,000	.....			.....	16,90,000		Based on actual claims taken from the registers of this office. It takes into account transfers and lapses by the death of life grantees. The charges under this head show an increase in each year as shown below :— Rs. 1886-87 ... 12,68; 1887-88 ... 12,80; 1888-89 ... 13,70; 1889-90 ... 14,36; 1890-91 ... 15,13; 1891-92 ... 16,00; 12 months ended September 1892 16,71
Compassionate allowances	17,868	18,000	8,022	13,897	21,919	4,000	.....			.....	22,000		
Gratuities	7,865	10,000	4,919	3,597	8,516	.....	2,000			.....	8,000		The average increase in the past four years has been about Rs. 80,000 a year. The actuals of the first six months of the current year point to a further large increase in the current year, and Rs. 16,69 was adopted for the revised. In view of these facts I adopt Rs. 17,20 for the year 1893-94.
Bonus to officers of the Public Works Department ...	.....	.....	.....	.....	.....	.....	.....			.....	.....		
Refunds	.....	.....	.....	A6,344	6,344	.....	.....			.....	.....		A. Represents refund of the amount of contribution of teachers of model schools who have been exempted from payment of contribution towards pension.
Total Provincial ...	15,99,525	16,20,000	8,17,542	8,53,506	16,71,048	1,02,000	2,000	16,69,000	16,80,000	.....	17,20,000	17,50,000	
Grand Total ...	16,01,078	16,22,000	8,18,438	8,54,556	16,72,994	1,60,000	2,000	16,71,000	17,40,000	.....	17,80,000	18,10,000	

Details by Departments of Superannuation and Retired Allowances, 1893-94.

Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Lapsed since the date of framing the budget estimate, 1892-93.*	Amount payable in 1892-93.	Add new pensions and retired allowances granted since the date of last estimate.†	Budget estimate, 1893-94.	Actuals of 12 months ending 30th September 1892. Last six months, 1891-92.	First six months, 1892-93.	Total.	Explanatory Remarks.
Provincial.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
SUPERANNUATION AND RETIRED ALLOWANCES.										
Departments.										
Forest		480	.....	480	160	640				
Land Revenue		2,06,619	10,220	2,96,399	51,897	3,38,296				
Opium		43,400	2,378	41,022	4,790	45,812				
Salt		7,051	291	6,760	495	7,255				
Stamps		9,375	249	9,126	904	10,130				
Excise		15,635	665	15,970	2,300	18,270				
Customs		99,415	1,827	97,788	4,908	1,02,696				
Assessed Taxes		.....	...	... .	.....	... .				
Registration		6,355	1,499	4,856	485	5,341				
Post Office		28,798	995	27,803	7,277	35,080				
Mint		708	.... .	708	..	708				
General Administration ...	15,73,792	1,53,860	5,575	1,48,285	13,569	1,61,854	8,04,601	8,29,668	16,34,269	
Law and Justice		2,71,340	14,139	2,57,201	40,756	2,97,957				
Police		2,74,089	15,289	2,58,800	57,962	3,16,762				
Education		98,061	2,724	95,337	16,712	1,12,049				
Medical		45,946	2,840	43,106	10,656	53,762				
Political ...		678	438	240	.....	240				
Scientific and other Minor Departments		20,050	.....	20,050	.....	20,050				
Stationery and Printing ...		13,798	387	13,408	674	14,082				
Miscellaneous		768	. . .	768	.....	768				
Public Works Department ..		2,07,772	11,565	1,96,207	33,431	2,29,638				
Telegraph		14,067	93	13,974	2,949	16,923				
Ecclesiastical		60	.....	60	.....	60				
		10,02,762	.....	.....	.....	17,88,413				
Deduct ...		17,762				98,413				
Total ...	15,73,792	15,92,000	71,174	15,38,526	2,40,825	16,90,000	8,04,601	8,29,668	16,34,269	
Compassionate Allowances.										
Deduct Probable Savings ...		23,676				26,676	8,022	13,897	21,919	
Compassionate Allowances ...	17,868	5,676				4,676				
		18,000	.....	.....	.....	22,000				

* The deductions shown in this column include the superannuation allowances transferred for payment to other Governments.
† Includes also those transferred for payment from other Governments.

H. P.—Reg. No. 5913C—148—20-12-92.

[FILE F. $\frac{1\text{-E}}{57}$ 2.]

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 19TH DECEMBER 1892.

RESOLUTION No. 5005F.

READ—

Memorandum from the Accountant-General, Bengal, No. 0470Bt., dated the 7th December 1892, submitting the estimates of receipts and expenditure under the head Superannuation for the year 1893-94.

RECEIPTS.

The Accountant-General's revised estimate for 1892-93 and the estimates for 1893-94 are compared in the following table with the actual receipts of the past four years:—

RECEIPTS.	Actuals, 1888-89.	Actuals, 1889-90.	Actuals, 1890-91.	Actuals, 1891-92.	Actuals of 12 months ending 30th September 1892.	Budget estimate, 1892-93.	Revised estimate, 1892-93.	Budget estimate, 1893-94.
Imperial.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Subscriptions to the Military Orphan Fund	31,690	25,437	26,843	14,590	18,815	25,000		20,000
Subscriptions under the Indian Civil Service Family Pension Regulations	7,512	9,038	9,961	12,682	14,500	12,000		16,000
Subscriptions to the Bengal Civil Fund	1,50,561	1,47,958	1,45,030	1,46,848	1,43,430	1,43,000		1,40,000
Subscription to the Madras Civil Fund	113	.....	.....	84	84	.....		.....
Total Imperial ...	1,89,876	1,83,343	1,81,834	1,74,113	1,76,889	1,80,000	1,80,000	1,76,000
Provincial.								
Family subscriptions of Native Members of the Covenanted Civil Service	1,129	989	907	1,083	1,217	1,000		1,000
Contributions for Pensions and Gratuities	47,720	44,612	1,25,511	1,25,708	86,062	70,000		55,000
Total Provincial ...	48,849	45,601	1,26,508	1,26,791	87,279	71,000	68,000	56,000
GRAND TOTAL ...	2,38,725	2,28,934	3,08,342	3,00,904	2,64,168	2,51,000	2,48,000	2,32,000

2. The estimate of Provincial receipts for the current year amounts to Rs. 71,000 against Rs. 1,26,791, the actuals of 1891-92. The actuals of last year included arrear contributions received on account of the employés of District Boards, whose services had been declared to be qualifying for pension. No such arrears are expected this year, and the collections in the first seven months of the current year amounted to Rs. 42,226 against Rs. 84,562 obtained in the corresponding period of last year. Under the orders of the Government of India, Home Department, No. 253, dated the 12th August 1892, no contributions for pensions are now payable by the Sub-Inspectors of Schools transferred to the service of District Boards. The teachers of schools whose services have been transferred to District Boards and Municipalities are also exempted from the payment of contributions for pensions. Looking to all these circumstances, the Lieutenant-Governor thinks that it will not be safe to place the revised estimate for 1892-93 at a higher figure than Rs. 65,000.

3. Full explanation has been furnished by the Accountant-General of the variations under the different heads of the estimates for 1893-94, and his figures are accepted.

EXPENDITURE.

4. The Accountant-General's estimates of Imperial expenditure for 1893-94, amounting to Rs. 2,000 for "Pensions of the Bengal Civil Fund" and Rs. 58,000 for "Pensions of the Marine Department," are accepted. Under the orders of

the Comptroller-General, the pensions of the Marine Department will be debited to the latter head from the beginning of the current year, and a provision of Rs. 58,000 will accordingly be made in the revised estimate on this account. The total revised estimate of Imperial expenditure for 1892-93 will therefore stand at Rs. 60,000 against Rs. 2,000 proposed by the Accountant-General.

5. The Provincial charges under this head have been as follows:—

			Rs.	Increase. Rs.
1887-88	...	...	12,80,000	.....
1888-89	...	...	13,70,000	90,000
1889-90	...	...	14,36,000	66,000
1890-91	...	...	15,13,000	77,000
1891-92	...	...	16,00,000	87,000

The increase in the last four years amounted to Rs. 3,20,000, or an average of Rs. 80,000. The Accountant-General has placed the revised estimate for the current year at Rs. 16,69,000, and the estimate for 1893-94 at Rs. 17,20,000. The actuals of the first seven months of the current year show an increase of Rs. 63,000 as compared with those of the corresponding period of last year. In view of these figures, the revised estimate for 1892-93 will be placed at Rs. (16,00,000 + 80,000)=Rs. 16,80,000, and the estimate for 1893-94 at Rs. 17,50,000.

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimates, be forwarded to the Accountant-General, Bengal, for information.

By order of the Lieutenant-Governor of Bengal,

J. A. BOURDILLON,

Offg. Secretary to the Govt. of Bengal.

No. 5006F.

COPY, with a copy of the estimates, forwarded to the Accountant-General, Bengal, for information.

By order of the Lieutenant-Governor of Bengal,

H. J. McINTOSH,

Under-Secy. to the Govt. of Bengal.

CALCUTTA,
The 19th December 1892.

H. P.—Reg. No. 5914C—148—20-12-92.

STATIONERY AND PRINTING BUDGET ESTIMATE FOR 1893-94.

[FILE $\frac{1\text{-E}}{40}$ 1.]

No. 0473Bt., dated Fort William, the 10th December 1892.

Memo. by—O. T. BARROW, ESQ., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

STATIONERY AND PRINTING BUDGET ESTIMATE, 1893-94.

HEADS AND ITEMS.	Actuals, 1891-92.	Budget estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Increase.	Decrease.	REVISED ESTIMATE, 1892-93. Proposed by Accountant-General.	Passed by Government.	ESTIMATE OF 1893-94. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
ABSTRACT OF RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
IMPERIAL.													
Stationery receipts...	23,580	48,000	4,225	46,320	50,545	22,000	.....		70,000	1,18,822	70,000	70,000	Based on the average actuals of the past three years. Includes the receipts hitherto credited to Provincial revenues: *vide* remarks below.
PROVINCIAL.													
Stationery receipts...	28,128	29,000	9,418	525	9,943	.....	28,000			3,950	1,000*	1,000	* In terms of Government of India Resolution No. 1146, dated 17th March 1892, fixing the terms of the contract relating to Provincial revenues and expenditure for the five years commencing from 1st April 1892, the receipts for the value of supplies from Central stores to Local Funds, Municipalities and other independent bodies hitherto credited to Provincial revenues are now to be treated as Imperial receipts. The provision Rs 1,000 made under this head represents the sale-proceeds of boxes, waste paper, &c.
Sale of Gazettes and other publications.													
Gazettes	17,930	18,000	11,353	7,657	19,010	1,000	.....			17,625	19,000	19,000	*Vide* details.
Indian Law Reports	33,735	35,000	25,514	7,955	33,469	.....	1,000			35,000	34,000	34,000	
Other publications	26,020	29,000	14,655	13,130	27,785	.....	1,000			27,481	28,000	28,000	
Total Sale of Gazettes, &c.	1,08,718	1,11,000	60,940	29,267	90,207	1,000	30,000			84,056	82,000	82,000	
Other Press receipts	48,581	25,000	37,168	13,499	50,667	.....	.....			24,275	25,000	25,000	*Vide* details. The actuals of 1891-92 include value of Census forms supplied to other Governments.
Total Provincial ...	1,37,294	1,36,000	98,108	42,766	1,40,874	1,000	3,000		1,07,000	1,08,331	1,07,000	1,07,000	
Total ...	1,60,874	1,84,000	1,02,333	89,086	1,91,419	23,000	3,000	1,84,000	1,77,000	2,27,153	1,77,000	1,77,000	

HEADS AND ITEMS.	Actuals, 1891-92.	Budget estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	ESTIMATE OF 1893-94. Proposed by Local Officers.	Revised by Accountant General.	Passed by Government.	EXPLANATORY REMARKS.
Receipts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
STATIONERY.										
IMPERIAL.										
Sale of stationery	23,580	48,000	4,125	46,320	50,445		1,18,822	70,000	70,000	*Vide* remark above.
PROVINCIAL.										
Sale of stationery ...	28,122	29,000	9,418	525	9,943		3,900	.....	.....	*Vide* remark above.
Miscellaneous, sale of boxes, &c.	6	.....					50	1,000	1,000	
Sale of waste paper and obsolete forms	.....	.....	.....	.....	.....		.....	.....		
	28,128	29,000	9,418	525	9,943		3,950	1,000	1,000	
PRINTING.										
SALES OF GAZETTES AND OTHER PUBLICATIONS.										
Gazettes.										
Calcutta Gazette	16,351	16,000	10,347	7,265	17,612		16,000	17,000	17,000	Based on actuals.
Bengali ,, ...	1,143	1,500	856	208	1,064		1,200	1,200	1,200	
Behar ,, ...	59	50	47	2	49		60	60	60	
Police ,, ...	240	250	40	81	121		250	250	250	
Uriya ,, ...	117	200	63	101	164		115	490	400	
	17,930	18,000	11,353	7,657	19,010		17,625	19,000	19,000	
Indian Law Reports	33,735	35,000	25,574	7,955	33,469		35,000	34,000	34,000	Ditto.
Other Publications.										
Sale of books and lists of regular appeals ..	2,674	3,000	1,257	1,203	2,440		2,250	2,500	2,500	Ditto.
Sale of excise account forms ...	1,598	1,400	392	1,068	1,450		1,531	1,500	1,500	
Do. Civil Lists ..	1,369	1,600	663	553	1,216		1,400	1,400	1,400	
Do. Customs publications...	21,837	22,400	13,181	10,139	23,320		22,300	22,200	22,200	
Do. Printed Acts	442	600	192	167	359		.....	400	400	
	28,020	29,000	14,655	13,130	27,785		27,481	28,000	28,000	
Other press receipts.										
Value of rent receipt forms ..	2,799	3,800	1,206	1,389	2,595		3,033	3,000	3,000	Based on actuals. The actuals of 1891-92 include value of census forms supplied to other Governments.
Miscellaneous	45,782	21,200	35,962	12,110	48,072		21,242	22,000	22,000	
	48,581	25,000	37,168	13,499	50,667		24,275	25,000	25,000	
	1,37,294	1,36,000	98,108	42,766	1,40,874		1,08,331	1,07,000	1,07,000	
Total ...	1,60,874	1,84,000	1,02,333	89,086	1,91,419		2,27,153	1,77,000	1,77,000	

Stationery and Printing Budget Estimate, 1893-94—*continued.*

Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Increase.	Decrease.	Revised estimate, 1892-93.	Estimate of 1893-94. Proposed by Local Officers.	Revised by Accountant-General.	Proposed by Government.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Abstract of Expenditure.												
Imperial.												
Stationery purchased for Central Stores	18,51,530	16,69,000	9,09,372	8,29,296	17,38,668	70,000	.....	17,00,000	17,38,737	17,39,000	17,39,000	The estimate of the Superintendent of Stationery as approved by the Government of Bengal in letter No. 3982F, dated 3rd November 1892, addressed to the Secretary to the Board of Revenue, forwarded to this office under endorsement No. 3983F, of the same date, has been reproduced.
Provincial.												
Stationery Office at the Presidency	1,28,846	1,17,000	68,142	79,407	1,47,539	16,530	.. ...		1,33,530	1,33,530	1,33,53	The increase is due chiefly to larger provision under office expenses and miscellaneous to meet increased charges for packing stationery cases.
Stationery purchased in the country	68,822	60,000	35,561	36,545	72,106	4,000	.....		.... .	70,000	70,000	Represents the amounts deducted from the contract grant of local officers.
Government presses	3,29,857	3,34,000	1,64,130	1,99,152	3,63,281	22,300	.....		3,46,304	3,46,300	3,46,300	Estimate as advised by the Government of Bengal.
Printing at private presses ..	307	.. ..	187	282	469	.....	.....			..	..	
Stationery supplied from Central Stores	8,05,427	4,82,000	8,05,427	..	8,05,427	1,68,000	.....		7,50,000	7,53,000	7,53,000	*Vide* remarks on page 5.
Refunds	1,671	1,000	1,318	240	1,558	1,170	..			2,170	2,170	Based on actuals.
Total Provincial ...	13,34,930	9,90,000	10,74,774	8,15,716	18,90,490	2,07,000	.	11,50,000	12,29,863	13,05,000	13,05,000	
Total	31,86,460	26,59,000	19,84,146	11,45,012	31,29,158	2,77,000	... ..	28,50,000	29,68,600	30,44,000	30,44,000	

Numbers. 1892-93.	Numbers. 1893-94.	Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	Estimate of 1893-94. Proposed by Local Officers.	Revised by Accountant-General.	Proposed by Government.	Explanatory Remarks.
		Expenditure.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Imperial.										
		Stationery purchased for Central Stores ...	18,51,530	16,69,000	9,09,372	8,29,296	17,38,668		17 38,737	17,39,000	17 39 000	*Vide* remark above.
		Provincial.										
		Stationery Office at the Presidency.										
		Stationery Branch.										
		Establishment.										
1	1	Store-keeper .	2,432	2,460	1,257	1,713	2,970		2,580	2,580	2,580	Increase due to increments.
52	52	Clerks on less than Rs 200	39,281	26,004	19,857	23,323	43,180		26,532	26,532	26,532	
27	27	Servants and others ...		2,358					2,358	2,358	2,358	
		Temporary establishment .	5,944	2,512	2,755	4,040	6,795		3,552	3,552	3,552	
		Deduct—Probable savings	...	.....	.....	.....	.....		. .	.....		
		Total Establishment	47,657	33,664	23,869	29,076	52,945		35,052	35,052	35,052	Note.—The actuals include charges of the Form Branch provided for separately in page 3.
		Allowances.										
		Allowance to Assistant Superintendent for visiting Presidency Jail	600	...	300	350	650		.....	600	600	
		Supplies and Services										
		One-third freight on Europe stores	970	1,400	363	389	752		700	700	700	Based on actuals as importations are decreasing.
		Cost of landing stationery packages	1,140	2,200	1,149	...	1,149		2,220	2,215	2,215	
		Total Supplies and Services ...	2,128	3,600	1,512	389	1,901		2,920	2,915	2,915	
		Contingencies.										
		Rents, rates, and taxes ...	14,500	16,100	8,050	7,416	15,466		14,783	14,783	14,783	Municipal rates Rs. 5,496-3, and rent Rs. 9,286 12, including taxes of Jetty warehouse godown.
		Postage charges	3,960	1,620	1,979	2,432	4,411		1,500	1,500	1,500	The actuals include charges of the Form Branch provided for separately, *vide* page 3.
		Telegram charges ...	96	..	50	72	122		...	...	...	
		Office expenses and miscellaneous	59,874	25,200	32,371	39,762	72,133		35,000	35,000	35,000	
		Newspapers and periodicals .	11		11		11					
		Total Contingencies ..	78,471	42,920	42,461	49 682	92,143		51,283	51,283	51,283	
		Total Stationery Branch	1,28,846	80,184	68,142	79,407	1,47,539		89,255	89,250	89,250	

STATIONERY AND PRINTING BUDGET ESTIMATE, 1893-94—*continued.*

Numbers 1892-93.	Numbers 1893-94.	Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	Estimate of 1893-94. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		PROVINCIAL—*continued.*										
		STATIONERY OFFICE AT THE PRESIDENCY—*continued.*										
		FORM BRANCH.										
		Establishment.										
28	28	Clerks (less than Rs. 200)		10,116					10,116	10,116	10,116	Actuals included under Stationery Office.
16	16	Servants		1,248					1,248	1,248	1,248	
		Temporary establishment		2,316					2,340	2,316	2,316	
				13,680					13,704	13,680	13,680	
		Deduct—Probable savings		364								
		Total Establishment ...		13,316					13,704	13,680	13,680	
		Allowances.										
		Allowance to Assistant Superintendent for visiting Presidency Jail Press		600					600	...	.....	Provided for on page 2.
		Contingencies.										
		Postage charges		2,400					2,500	2,500	2,500	Estimate of the Superintendent of Stationery retained.
		Office expenses and miscellaneous		20,500					27,500	27,500	27,500	
		Total Contingencies		22,900					30,000	30,000	30,000	
		Total Form Branch		36,816					44,304	43,680	43,680	
		Total Stationery Office at the Presidency	1,28,846	1,17,000	68,142	79,407	1,47,539		1,33,559	1,33,530	1,33,530	
		STATIONERY PURCHASED IN THE COUNTRY.										
		STATIONERY PURCHASED IN THE SEVERAL DEPARTMENTS.										
		Land Revenue ..	12,564	13,000	6,116	7,707	13,823		.....	14,000	14,000	Represents the amounts deducted from the contract grants of local officers.
		Excise .. .	2,500	2,000	1,299	1,174	2,473		.....	2,500	2,500	
		Law and Justice—										
		Civil and Sessions Courts	24,323	24,900	11,635	13,582	25,217		.....	25,000	25,000	
		Criminal Courts .	7,359	6,000	4,368	3,336	7,704		....	7,000	7,000	
		Courts of Small Causes	63	100	12	5	17		.....	.....	..	
		Police District Executive Force .. .	21,919	20,000	12,098	10,736	22,834		....	21,500	21,500	
		Frontier Police	95		33	5	38		.. ...			
		Total Stationery purchased in in the country ..	68,822	66,000	35,561	36,545	72,106		.	70,000	70,000	
		GOVERNMENT PRESSES.										
		Provincial.										
		BENGAL SECRETARIAT PRESS.										
		Salaries.										
		Superintendent	12 480	12,000	8,196	6,000	14,196		12,000	12,000	12,000	
Numbers 1892-93.	Numbers 1893-94.											
		Establishment										
		Printers and Examiners, Readers and copy-holders, Compositors and distributors, Pressmen	31,669		15,901	18,616	34,517					The estimates as advised by the Government of Bengal, Financial Department, in letter No. 4119F., dated the 25th November 1892, reproduced.
		Clerks, servants, and others	11,053		5,501	6,114	11,615					
		Piece-hand establishment	1,05,819		53,552	59,084	1,12,636					
		Extra hand establishment ...	9,763		4,811	6,028	10,839					
		Total Establishment .	1,58,304		79,765	89,842	1,69,607					

Stationery and Printing Budget Estimate, 1893-94—*continued.*

Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	Estimate of 1893-94. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Government Presses—*contd.*										
Provincial—contd.										
Bengal Secretariat Press—*contd.*										
Allowances.										
Travelling allowance	335		.....	.....	.....					
Overtime of the establishment	22,082		10,910	13,465	24,375					
Hill journey allowance ...	3,126		2,189	1,035	3,224					
Total Establishments and Allowances	1,83,347	1,79,300	92,864	1,04,342	1,97,206		1,90,000	1,90,000	1,90,000	
Supplies and Services.										
Cost of materials and stock ...	4,317		3,657	2,691	6,348					
Cost of stores from England ...	2,933		9	2,334	2,343					
One-fifth freight on stores	23		3	3	6					
Contract and miscellaneous printing	.....		.....	.....	.....					
Total Supplies and Services ...	7,273	15,000	3,669	5,028	8,697		15,000	15,000	15,000	Provision made for purchase of printing materials.
Contingencies.										
Hill journey charges	306	.....	230	.....	230		.....	.....		
Rent, rates, and taxes ..	.....	.....	.....	.....	.....		.....	.....		
Purchase and repair of furniture	.....	.....	.....	88	88		.....			
Postage charges ...	13,139	14,000	6,452	5,974	12,426		14,000	14,000	14,000	
Office expenses and miscellaneous	13,050	14,000	6,428	8,038	14,466		14,000	14,000	14,000	
Total Contingencies ...	26,525	28,000	13,110	14,100	27,210		28,000	28,000	28,000	
Deduct Probable Savings ..	.....	2,34,300 300	.....	.....	.....		.....	.....		
Total Bengal Secretariat Press	2,30,125	2,34,000	1,17,839	1,29,470	2,47,309		2,45,000	2,45,000	2,45,000	
Presidency Jail Press.										
Establishment.										
Overseers, Readers, Instructors, and Distributors	17,690		8,881	10,346	19,227					
Engineer	376		280	1,400	1,680					
Clerks	1,440		730	794	1,524					
Servants	748		371	392	763					
Piece-hand establishment ...	19,744		9,436	10,783	20,219					
Total Establishment	39,998		19,698	23,715	43,413					
Allowances										
Overtime of the establishment	7,339		3,685	4,752	8,437					
Total Establishment and Allowances .	47,337	40,000	23,383	28,467	51,850		50,000	50 000	50,000	The estimates as advised by the Government of Bengal, Financial Department, in letter No. 4519, dated the 25th November 1892, reproduced.
Supplies and Services.										
Block and Plant	.....		.....	. .	...					
Purchase of type, &c.	29		29	1,493	1,522					
Cost of Europe stores	2,769		410	15,443	15,853					
Freight on Europe Stores ...	140		121	232	353					
Petty construction and repairs	...		... ..	129	129					
Total Supplies and Services	2,958	11,000	560	17,297	17,857		11,000	11,000	11,000	
Contingencies.										
Office expenses and miscellaneous ...	24,122	13,000	9,646	11,498	21,144		15,000	15,000	15,000	
Total Presidency Jail Press	74,417	64,000	33,589	57,262	90,851		76,000	76,000	76,000	
Government Publications.										
Uriya Gazette	1,902	1,874	1,209	.....	1,209		2,000	1,996	1,996	
Customs Publications—										
Cost of printing at Rs. 950 a month . ..	11,400	11,400	5,700	6,780	12,480		11,400	11,400	11,400	
Moiety of establishment in the Statistical Department transferred from "9—Customs, Salaried, Establishments, &c., Calcutta"	12,018	12,726	5,802	5,700	11,502		11,904	11,904	11,904	Estimate of the Collector of Customs, Calcutta.
Total Government Publications	25,318	26,000	12,711	12,420	25,131		25,304	25,300	25,500	
Total Government Presses—Provincial ...	3,23,857	3,24,000	1,64 139	1,99,152	3,63 291		3,46,304	3,46,300	3,46,300	

STATIONERY AND PRINTING BUDGET ESTIMATE, 1893-94—*concluded.*

HEADS AND ITEMS.	Actuals, 1891-92.	Budget estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1892.			Revised estimate, 1892-93.	ESTIMATE OF 1893-94.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1891-92.	First six months of 1892-93.	Total.		Proposed by Local Officers.	Revised by Accountant-General.		
EXPENDITURE—*concluded.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
PRINTING AT PRIVATE PRESSES.										
PRINTING AT PRIVATE PRESSES—*Provincial.*										
Cost of printing Indian Law Reports	.....	.....	.....	.....	.....		.....	.....	.....	
Cost of printing at private presses	307	.....	187	282	469		.....	.....	.....	
Total Printing at Private Presses—*Provincial*	307	.....	187	282	469		.....	.....	.....	
DETAILS OF COST OF PRINTING AT PRIVATE PRESSES.										
Discount on sale of rent receipt forms	36	.....	18	26	44		.....	(a)	(a)	(a) The expenditure on this account should be met from the contract contingent grants of the departments concerned.
Land Revenue (Collectors) ..	68	.....	41	114	155		.....	.....	.....	
Charges on account of Government estates	48	.....	48	.....	48		.....	.....	.....	
Opium	.....	.....	.....	.....	.....		.....	.....	.....	
Salt	.....	.....	.....	.....	.....		.....	.....	.....	
Stamps	.....	.....	.....	.....	.....		.....	.....	.....	
Excise	29	.....	25	3	28		.....	.....	.....	
Customs	.....	.....	.....	.....	.....		.....	.....	.....	
Income-tax	2	.....	1	9	10		.....	.....	.....	
Registration	2	.....	.....	.....	.....		.....	.....	.....	
General Administration ...	.....	.....	.....	.....	.....		.....	.....	.....	
Civil and Sessions Court ...	11	.....	11	9	20		.....	.....	.....	
Criminal Courts	111	.....	43	121	164		.....	.....	.....	
Police	.....	.....	.....	.....	.....		.....	.....	.....	
Marine	.....	.....	.....	.....	.....		.....	.....	.....	
Education	.....	.....	.....	.....	.....		.....	.....	.....	
Medical	.....	.....	.....	.....	.....		.....	.....	.....	
Scientific and other minor departments	.....	.....	.....	.....	.....		.....	.....	.....	
Miscellaneous	.....	.....	.....	.....	.....		.....	.....	.....	
Public Works	.....	.....	.....	.....	.....		.....	.....	.....	
Total ...	307	.....	187	282	469		.....	.....	.....	
Stationery supplied from Central Stores	8,05,427	4,82,000	8,05,427	.....	8,05,247		7,50,000	7,53,000	7,53,000	Estimate as advised by the Superintendent of Stationery in letter No. 5096, dated 16th December 1892, who explains that it is based on the outlay in eight months of the current year as recorded in his books, and that it excludes the cost of plain paper for use with Court-fee Stamps which is chargeable to the head "6—Stamps." The increase is attributed to the expensive paper prescribed by the High Court for certain forms and registers for use in District Courts in Bengal.
Refunds.										
Stationery	208	1,000	194	42	236					
Printing	1,463		1,124	198	1,322					
Total Refunds ...	1,671	1,000	1,318	240	1,558		.....	2,170	2,170	Based on actuals.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 7TH JANUARY 1893.

RESOLUTION No. 138F.

READ—

Memorandum from the Accountant-General, Bengal, No. 0473Bt., dated the 10th December 1892, submitting the estimates of Receipts and Charges under the head of "Stationery and Printing" for the year 1893-94.

Letter from the Accountant-General, Bengal, No. 260Bt., dated the 20th December 1892, submitting a revised estimate for 1893-94, under the head "Stationery supplied from Central Stores."

Letter from the Accountant-General, Bengal, No. 262Bt., dated 22nd December 1892, furnishing a supplementary estimate for the value of rubber stamps and inks to be supplied from the Central Stores to officers in Bengal during the year 1893-94.

RECEIPTS.

The Imperial receipts for 1893-94 under this head have been estimated by the Accountant-General at Rs. 70,000, and the Provincial receipts at Rs. 1,07,000, while for the revised estimates for the current year he has reproduced the figures of the original estimate, amounting to Rs. 1,84,000, for both Imperial and Provincial heads. Full explanation has been furnished by the Accountant-General of the variations in the estimates under the different heads. His figures for next year are accepted, and the revised estimates for the current year will be placed at the same figures.

EXPENDITURE.

2. The value of stationery supplied from Central Stores for 1893-94 was originally estimated by the Superintendent of Stationery at Rs. 7,50,000, and by the Accountant-General at Rs. 6,45,000. The difference between the two figures, Rs. 1,05,000, represented the cost of plain paper for use with court-fee stamps, which, under the terms of the new Provincial contract, is chargeable to the major head "Stamps." The Superintendent of Stationery has since revised the estimate with reference to the actual outlay for eight months of the current year as recorded in his books, which excludes the cost of plain paper, and placed it at Rs. 7,47,500. He has also suggested an addition of Rs. 5,000 under this head for the value of rubber stamps and inks, &c., to be supplied to officers in Bengal in the ensuing year. The total estimate will therefore stand at Rs. 7,53,000 in round numbers.

3. The Accountant-General's estimates of expenditure under the remaining heads are also accepted. The sanctioned grant for 1893-94 as compared with the actuals of 1891-92 and the estimates for 1892-93 will stand thus:—

	Actuals. 1891-92.	Estimates. 1892-93.	Revised estimates. 1892-93.	Estimates. 1893-94.
Imperial—				
Stationery purchased for Central Stores	18,51,530	16,69,000	17,00,000	17,39,000
Provincial—				
Government presses	3,29,857	3,24,000	3,50,000	3,46,300
Stationery supplied from Central Stores	8,05,427	4,82,000	6,00,000	7,53,000
Ditto office at the Presidency ...	1,28,846	1,17,000	2,00,000	1,33,530
Ditto purchased in the country ...	68,822	66,000		70,000
Printing and private presses ...	307	.....		.....
Refunds	1,671	1,000		2,170
Total Provincial ...	13,34,930	9,90,000	11,50,000	13,05,000
GRAND TOTAL ...	31,86,460	26,59,000	28,50,000	30,44,000

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimates, be forwarded to the Accountant-General, Bengal; the Board of Revenue; the Superintendent of Government Printing, Bengal; the Commissioner of Orissa; the Inspector-General of Police; the Inspector-General of Jails; all Departments of this Government; and the Secretariat Accountant, for information.

By order of the Lieutenant-Governor of Bengal,

H. H. RISLEY,

Secretary to the Govt. of Bengal.

Nos. 139-53F.

COPY forwarded to the

By order of the Lieutenant-Governor of Bengal,

H. J. McINTOSH,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 7th January 1893.

A. McL.- Reg. No 6315C—163 9-1-93

BENGAL IMPERIAL AND PROVINCIAL SERVICES.

[FILE F $\frac{1\text{-E}}{35}$.]

No. 0486Bt., dated Fort William, the 22nd December 1892.

Memo. by—O. T. BARROW, Esq., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

BUDGET ESTIMATE, 1893-94.

MISCELLANEOUS.

HEADS AND ITEMS.	Actuals, 1891-92.	Budget estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1892.			Increase.	Decrease.	Revised estimate, 1892-93.	ESTIMATE OF 1893-94.		Proposed by Government.	EXPLANATORY REMARKS.
			Last six months of 1891-92.	First six months of 1892-93.	Total.				Proposed by Local Officers.	Revised by Accountant-General.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
ABSTRACT OF RECEIPTS.												
IMPERIAL.												
Premium on bills	55,135	50,000	27,452	27,315	54,767	5,000	.....		55,496	55,000	55,000	Based on actuals.
Unclaimed bills of exchange of more than three years' standing	234	1,000	234	.....	234	.....	.....		.....	1,000	1,000	Ditto
Recovery of insurance and other charges on English stores	1,17,842	1,00,000	82,848	56,815	1,39,663	30,000	.....		.....	1,30,000	1,30,000	Ditto.
Miscellaneous	5,000	.....	5,000	.....	5,000	.....	.....		.....	.....		*Vide* remarks on page 7.
Total Imperial ...	1,78,211	1,51,000	1,15,534	84,130	1,99,664	35,000	.....	1,90,000	55,496	1,86,000	1,86,000	
PROVINCIAL.												
Unclaimed deposits	4,17,634	3,65,000	3,78,280	626	3,79,006	15,000	.....		5,62,949	3,80,000*	*3,80,000	* The actuals under this head fluctuate. The figures of the past three years have been— 1889-90 ... 3·77 1890-91 ... 3·37 1891-92 ... 4·14 but the actuals of 1891-92 include an adjustment of 1·10, which should have been adjusted in 1890-91. I adopt Rs. 380, which is the average actuals.
Treasure Trove	68	.....	68	33	101	.....	.....		.....	...		
Sale proceeds of Durbar presents	17,109	15,000	17,050	8,950	26,000	2,000	.....		1,868	A17,000	A17,000	A—Based on the average actuals of the past three years.
Sale of old stores and materials	43,322	31,000	22,868	14,879	37,747	6,000	.....		27,088	B37,000	B 37,000	B—Based on the average actuals of the past three years.
Sale of land and houses, &c, ...	2,806	3,000	2,234	30	2,264	.....	.....		... ..	3,000	3,000	Ditto.
Fees for Government audits ...	66,673	70,000	53,930	23,677	77,607	5,000	.....		74,550	75,000	75,000	Based on the average income of Municipalities, District Boards, &c. Estimate of local officers reproduced.
Rents	20,657	21,000	11,722	6,532	18,264	1,000	.....		22,205	22,000	22,000	
Miscellaneous fees, fines and forfeitures	99,126	1,22,000	48,437	56,907	1,05,344	.....	20,000		99,785	1,03,000	1,01,000	Based on actuals.
Miscellaneous	1,69,684	1,36,000	1,27,390	50,178	1,77,568	25,000	.....		1,16,577	1,01,000	1,01,000	Based on actuals. The actuals of 1891-92 include Rs. 14,454, on account of sale of elephants for which nothing has been estimated for in 1893-94.
Total Provincial ...	8,36,479	7,64,000	6,62,039	1,61,812	8,23,901	54,000	20,000	7,50,000	9,05,022	7,98,000	7,96,000	
GRAND TOTAL ...	10,14,690	9,15,000	7,77,623	2,45,942	10,23,565	89,000	20,000	9,40,000	9,60,518	9,84,000	9,82,000	

MISCELLANEOUS—*continued.*

HEADS AND ITEMS.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92	First six months of 1892-93.	Total.	Increase.	Decrease.	Revised estimate, 1892-93.	Estimate of 1893-94. Proposed by Local Officers.	Revised by Accountant-General.	Proposed by Government.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
ABSTRACT OF EXPENDITURE.												
IMPERIAL.												
Charges for remittance of treasure ...	33,427	32,000	11,183	9,857	21,050	1,000	.....		34,059	33,000	33,000	Based on actuals.
Miscellaneous refunds ...	318	1,000	205	185	390	.....	1,000		100	.....	.....	
Total Imperial ...	33,745	33,000	11,388	10,052	21,440	1,000	1,000	33,000	34,159	33,000	33,000	
PROVINCIAL.												
Allowances to Civil Servants out of employ	.....	.....	.....	.....	.....	.....	.....		.....	.....		
Travelling allowances to Covenanted and Uncovenanted Officers attending examinations	2,537	2,000	1,646	1,482	3,130	1,000	.....		1,958	3,000	2,000	Ditto.
Rewards for proficiency in Oriental languages, and allowance to Language Examination Committee .	8,500	9,000	3,780	2,000	5,780	.....	1,000		7,000	8,000	8,000	Ditto.
Cost of books and publications	696	1,000	392	349	741	...	...		600	1,000	1,000	Ditto.
Donations for charitable purposes	1,14,499	98,200	59,043	36,323	95,366	...	7,200		2,430	91,000	1,05,500	The budget of 1892-93 included a grant of Rs. 17,000 for the purchase of a new site for the Leper Asylum, on account of which provision has not been made in 1893-94. On the other hand, the estimate of 1893-94 provides for grant of Rs. 40,000 to the Calcutta Female Nurses' Institution, against Rs. 30,000 provided for on the same account in 1892-93. The actuals of 1891-92 include part of the grant of 1890-91 to the Calcutta Female Nurses' Institution. This explains the high actuals in that year.
Charges on account of European vagrants	3,535	5,000	1,719	3,440	5,159	1,000	.....		6,000	A 6,000	5,000	A—Based on actuals.
Rewards for destruction of wild animals	15,657	14,000	8,642	9,783	18,425	3,000	.....		16,787	A 17,000	A17,000	B—*Vide* details.
Petty establishments	20,546	19,300	12,206	9,134	21,340	.....	300		1,377	B 19,000	B19,000	
Special Commissions of Enquiry	17,268	30,000	14,532	4,591	19,123	.....	.....		.....	C 30,000	10,000	C—Grant for 1892-93 reproduced. It rests with Government to determine the amount to be provided for under this head.
Charges for search for hidden treasure	. ...	..	...	.....	.....	.. ...	.....		.		.....	
Rents, rates and taxes	24,594	20,000	14,896	9,729	24,625	4,000	... ..		23,535	D 24,000	D 24,000	D—Based on actual demands.
Contract contingencies, Magistrate's, miscellaneous ...	.....	.....	... .	.....	.....	6,500	.....		.....	E 6,500	E 6,500	E—Contract contingent grant.
Miscellaneous and unforeseen charges	74,346	21,500	65,397	4,879	70,176	.....	1,000		2,200	F 20,500	F 20,500	F—Provision made to meet unforeseen charges. The details of the actuals of 1891-92 are given in page 17.
Miscellaneous refunds	12,594	10,000	1,16,710	1,47,062	30,352	.. ...	.....		2,208	G 10,000	G 10,000	G—*Vide* remark on page 17.
Subscriptions to Periodicals ...	.....	.....	29,518	56,595	27,077	.....	.....		... .	H	H...	H—No provision necessary. The charges on this account will be debited against the contingent grants of the particular offices to which the periodicals have been supplied.
Purchase of rubber stamps and seals	.....	.....	5,608	.....	5,608	.....	.....		.....	J	J... .	J—No provision necessary, as the charges on this account will be debited against the contingent grant of the particular offices to which the seals or stamps will be supplied.
Deduct for rounding	.....	.....	.....	.....	.....	...	.....		.....		2,29,000 500	
Total Provincial ...	2,94,753	2,30,000	30,259	2,85,367	3,15,626	15,500	9,500	2,30,000	76,825	L2,36,000	2,29,000	L—The total estimate for provincial expenditure differs very slightly from that of 1892-93. The chief cause of difference from the actuals of 1891-92 are the high charges of that year under miscellaneous and unforeseen charges and donations for charitable purposes.
GRAND TOTAL ..	3,28,497	2,63,000	41,647	2,95,419	3,37,066	16,500	10,500	2,63,000	11,0,984	2,69,000	2,62,000	

MISCELLANEOUS—*continued.*

HEADS AND ITEMS.	Actuals, 1891-92.	Budget estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	ESTIMATE OF 1893-94. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
RECEIPTS.										
IMPERIAL.										
Premium on bills	55,135	50,000	27,452	27,315	54,767		55,496	55,000	55,000	Based on actuals.
Unclaimed bills of exchange of more than three years' standing	234	1,000	234	.....	234		.....	1,000	1,000	Do.
Recovery of Insurance and other charges on English stores.										
One per cent. chargeable on stores for Provincial and Local Funds, &c.	1,17,842	1,00,000	82,848	56,515	1,39,363		.....	1,30,000	1,30,000	Do.
Extraordinary items	.....	.....	.....	.....	.....		.....	.....	.....	
Miscellaneous	A5,000	.....	5,000	.....	5,000		.....	.....	.....	A—Represents the amount of marriage grants of Prince Ramzukah Mirza, Rs. 3,000, and of Nawab Mustafa Begum, Rs. 2,000, paid at the Alipore Treasury on 1st September 1890 and 23rd February 1891, respectively, and debited to the head 27—Territorial and Political Pensions, but written back to debit of account current with India in 1891-92, as the charges are to be met from the estate of the late King of Oudh.
Total Imperial ...	1,78,211	1,51,000	1,15,534	84,130	1,99,664		55,496	1,86,000	1,86,000	
PROVINCIAL.										
Unclaimed deposits	4,17,634	3,65,000	3,78,380	626	3,79,006		5,62,949	B 3,80,000	B 3,80,000	B—Based on the average actuals of the past three years. The actuals of 1891-92 include an unusual adjustment on account of unclaimed deposits which should have been adjusted in 1890-91.
Treasure Trove	68	... ..	68	33	101		.....	.....	.....	
Sale proceeds of Durbar presents	17,109	15,000	17,050	8,950	26,000		1,868	C 17,000	C 17,000	C—Based on the average actuals of the past three years. The actuals of 1891-92 include an unusual adjustment on account of unclaimed deposits which should have been adjusted in 1890-91.
Sale of old stores and materials	43,322	31,000	22,868	14,879	37,747		27,086	37,000	37,000	
Sale of land and houses, &c. ...	2,806	3,000	2,234	30	2,264		... .	3,000	3,000	Do. Do.
Total ...	4,80,939	4,14,000	4,20,600	24,518	4,45,118		5,91,905	4,37,000	4,37,000	
Fees for Government audits.										
Commission on purchase and sale of Government securities	.....	.....	.....	.....	.....		.....	.....	.....	
Recoveries for audit of municipal accounts	.....	44,000	.....	31	.....		40,853	47,000	47,000	Based on the average income of Municipalities and District Boards, &c.,
Recoveries for audit of incorporated local funds	.....	26,000	.. ..	23,646	.....		27,097	28,000	28,000	
Total fees for Government audits	60,073	70,000	*53,930	23,677	77,607		74,850	75,000	75,000	
Rents.										
Staging bungalows	8,179	8,000	5,465	1,682	7,147		7,930	8,000	8,000	Estimate of Local Officers reproduced.
Circuit-houses	4,093	5,000	2,032	2,258	4,290		5,373	5,000	5,000	
Other rents: Rent of Government buildings not belonging to Public Works Departments .	1,506	3,000	699	793	1,492		3,411	3,000	3,000	Do.
Other rents: Rent of lands not belonging to Public Works Departments ...	5,086	6,000	3,351	1,080	1,411		5,461	6,000	6,000	
Other rents ...	893	.....	205	719	924		... .	.....	.....	
Total Rents ...	20,657	21,000	11,752	6,532	18,264		22,205	22,000	22,000	
Miscellaneous Fees, Fines and Forfeitures.										
Marriage fees	58	100	12	89	101		328	100	100	Based on actuals.
Fees realised by registration of copyrights . ..	16	200	5	92	97		176	100	100	
Fees for survey of tea lands ...	1,413	7,000	1,052	1,105	2,157		5,197	5,000	3,000	
Partition fees	96,346	1,15,000	46,254	54,668	1,00,922		93,015	96,000	96,000	
Other items	1,291	700	1,114	953	2,067		409	1,800	1,800	
Total Miscellaneous Fees, &c.	99,126	1,23,000	48,437	56,907	1,05,344		99,785	1,03,000	1,01,000	
Miscellaneous.										
Fees and fines of Revenue Courts	31,049	16,000	13,529	20,521	34,050		18,693	32,000	32,000	
Cash recoveries of service payments of previous years ..	8,317	12,000	7,376	927	8,303		.....	11,000	11,000	
Recoveries of charges for advertising sale of lease of waste lands	.....	.....	.....	.....	.....		.....	.....	.....	

MISCELLANEOUS—*continued.*

HEAD AND ITEMS.	Actuals, 1891-92.	Budget estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1892.			Revised estimate, 1892-93.	ESTIMATE OF 1893-94.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1891-92.	First six months of 1892-93.	Total.		Proposed by Local Officers.	Revised by Accountant-General.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
RECEIPTS—*continued.*										
MISCELLANEOUS—*continued.*										
Recoveries of law charges other than those in pauper suits	25,941	13,000	15,949	5,400	21,340		12,560	20,000	20,000	Based on actuals.
Recoveries from local funds towards cost of Controlling and Account Offices ...	77,763	80,000	72,721	2,301	75,022		81,495	82,000	82,000	Based on the average income.
Recoveries from municipalities and other Local Funds towards the cost of collecting establishment for acquiring lands	974	.....	359	1,101	1,460		.....	.....	.....	Based on actuals.
Receipts of the steamer *Chaffinch* in Chittagong ...	1,753	2,000	765	679	1,444		.....	2,000	2,000	Do.
Other items	6,860	10,000	3,783	5,714	9,497		.....	10,000	10,000	
Sale of elephants	14,454	.....	10,985	11,908	22,893		1,840	.....	.....	Local officers do not estimate for any receip in 1893-94, from the sale of elephants.
Value of mathematical stores returned	1,039	1,000	1,392	677	2,069		.....	2,000	2,000	Based on actuals.
Sundry receipts—										
Circuit-house	302	500	77	395	472		.....	500	500	Do.
General management of Wards' and Attached Estates	.....	.....	.....	328	328		526	.....	.....	
Encamping ground grazing...	408	500	260	222	482		.....	500	500	Do.
Public Works Cess under Act IX of 1880 (B.C.)	14	500	14	5	19		164	500	500	
Proportionate cost of collecting Road Cesses	180	.....	180	.....	180		1,279	.....	.....	
Sale proceeds of trees on tea lands in connection with preliminary occupation ...	.....	500	.....	.....	.....		.....	500	500	
Marine Insurance—										
Recoveries on Public Works stores	.....	.....	.....	.....	.....		.....	.....	.....	
Total Miscellaneous ...	1,60,684	1,36,000	1,27,390	50,178	1,77,568		1,16,577	1,61,000	1,61,000	

MISCELLANEOUS—*continued.*

HEADS AND ITEMS.	Actuals, 1891-92.	Budget estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	ESTIMATE OF 1893-94. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
EXPENDITURE.										
IMPERIAL.										
Charges for remittance of treasure	33,427	32,000	11,183	9,867	21,050		34,059	33,000	33,000	Based on actuals.
Miscellaneous refunds	318	1,000	205	185	390		100	.....	.....	
Total Imperial ...	33,745	33,000	11,388	10,052	21,440		34,159	33,000	33,000	
PROVINCIAL.										
Allowance to Civil Servants out of employ	.....	.....	.....	.....	.....		.....	.....	.....	
Travelling allowance to Covenanted and Uncovenanted Officers attending examinations	2,537	2,000	1,648	1,482	3,130		1,958	3,000	3,000	Do.
Rewards for proficiency in Oriental languages and allowance to Language Examination Committee	8,500	9,000	3,780	2,000	5,780		7,900	8,000	8,000	Do.
Cost of books and Publications.										
Cost of books under Act XXV of 1867	696	1,000	392	349	741		600	1,000	1,000	
Other books and publications	.....	.....	.....	.....	.....		.....	.....	.....	
Total cost of Books and Publications	696	1,000	392	349	741		600	1,000	1,000	
Donations for charitable purposes.										
Grant-in-aid to Seamen's Institute at Hastings	.....	.....	.....	100	100		.....	300	300	Sanctioned, *vide* Bengal Government order No. 1686F., dated 19th April 1892.
Charges on account of shipwrecked mariners	785	800	120	78	198		915	916	916	
Maintenance of strangers and indigent persons	213	.....	115	66	181		.....	C	C	
District Charitable Society ...	17,400	17,400	8,700	8,700	17,400		.....	17,400	17,400	
Burial of paupers	3,840	.....	2,422	1,699	4,121		.....	C	C	
Grant for the purchase of a new site for the Leper Asylum	.....	17,000	.....	.....	.....		.....	.....	17,000	It rests with Government of Bengal to decide whether provision for the charge should be made in the estimate for 1893-94.
Payment to Governor of Free School for rent of Old Court House premises	10,240	10,240	5,120	5,120	10,240		.....	10,240	10,240	
Passage and diet to insane persons for sending to Asylum...	498	400	119	134	253		471	500	500	
Donation to Zenana Hospital...	1,200	1,200	.....	1,200	1,200		.....	1,200	1,200	
Donation to the Calcutta Female Nurses' Institution ..	59,925	30,000	30,000	8,763	38,763		.....	40,000	37,500	Based on the average actuals of the past three years.
Grant-in-aid to St. Vincent's Home	3,600	3,600	1,800	1,800	3,600		.....	3,600	3,600	The actuals of 1891-92 include part of the grant of 1890-91.
Grant-in-aid to Lady Canning Home for training Nurses ...	4,800	4,800	4,800	2,400	7,200		.....	4,800	4,800	
Miscellaneous	7	500	.....	58	58		.....	.....	.....	
Maintenance of Famine orphans	1,331	1,200	591	535	1,126		1,044	1,044	1,044	The number of orphans are gradually decreasing.
Grant-in-aid to Seamen's Coffee and Reading Rooms	3,000	3,000	1,500	1,500	3,000		.....	3,000	3,000	
Grant-in-aid to Sailors' Home, Calcutta	1,200	1,200	600	600	1,200		.....	1,200	1,200	
Donations to Temperance Society	1,650	1,800	750	1,050	1,800		.....	1,800	1,800	
Grant-in-aid to Seamen's Mission, Calcutta	1,100	1,200	400	900	1,300		.....	1,200	1,200	
European Orphan Asylum ...	2,400	2,400	1,200	1,200	2,400		.....	2,400	2,400	
Old Church Parochial Home ...	717	900	306	420	726		.....	900	900	
Grant-in-aid to Sailors' Home, Chittagong	500	500	500	.....	500		.....	500	500	It rests with Government to pass orders as to whether the provision on this account should be made in 1893-94.
Total Donations for Charitable purposes	1,14,409	98,200	59,043	36,323	95,366		2,430	91,000	1,05,500	
Charges on account of European vagrants.										
Salary of Governor of Workhouse	1,200	1,200	600	600	1,200		1,200	1,200	1,200	Estimate of the Commissioner of Police, Calcutta, retained.
Salary of Medical Officer in charge of Work-house ...	300	300	150	150	300		300	300	300	
Salary of Warder of Workhouse	120	120	60	60	120		120	120	120	
Contingencies	40	40	.....	.....	.....		40	40	40	
Deportation of vagrants ...	898	2,000	532	1,620	2,152		3,000	3,000	2,000	
Subsistence allowance of vagrants	967	1,340	377	1,010	1,387		1,340	1,340	1,340	
Khorasance vagrants	.....	.....	.....	.....	.....		.....	.....	.....	
Total charges on account of European vagrants ...	3,525	5,000	1,719	3,440	5,159		6,000	6,000	5,000	

Note.—The items marked C represent Contract Contingent items.

MISCELLANEOUS—*concluded.*

HEADS AND ITEMS.	Actuals, 1891-92.	Budget estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	ESTIMATE OF 1893-94. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
EXPENDITURE—*concluded.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
PROVINCIAL—*concluded.*										
Rewards for destruction of wild animals.										
Destruction of wild animals including dogs	13,461	12,000	7,880	7,386	15,266		13,781	14,000	14,000	} Based on actuals.
Do. of snakes ...	2,176	2,000	762	2,397	3,159		2,976	3,000	3,000	
Total ...	15,637	14,000	8,642	9,783	18,425		16,757	17,000	17,000	
Petty Establishments.										
CIRCUIT-HOUSE.										
Establishment	3,244	3,126	1,618	1,828	3,446		3,162	3,162	3,162	Increased pay of chaukidars at Puri and Jessore sanctioned, *vide* Bengal Government Order Nos. 2185 and 1958, dated 27th July and 2nd July 1892, respectively.
Petty construction and Repairs	297	.....	217	224	441		175	A	A.....	
Other Contingencies (rents, rates and taxes)	3,994	3,573	2,723	1,983	4,706		3,685	3,685	3,685	
Weeding and cleaning gardens	18	.....	4	15	19		15	A	A.....	
Contract contingencies, Miscellaneous	1,461	4,100	311	466	777		5	5	5	A—Contract Contingent item.
Purchase and Repairs of furniture	3,112	.....	2,400	1,581	3,981		430	B4,100	B 4,100	B—Contract contingent grant.
Regrant of savings	...	565	.....	.....	.....		.....	.....	.....	
	12,126	11,364	7,273	6,097	13,370		7,472	10,952	10,952	
STAGING BUNGALOWS.										
Establishments	4,346	5,155	2,168	2,310	4,478		5,332	5,332	5,332	Increase due to provision, Rs. 177, for Palamau being included, for which sanction has not yet been received.
Other contingencies (rents rates and taxes)	1,209	1,053	577	527	1,104		373	1,516	1,516	Contract contingent grant.
Contract contingencies (Office expenses and miscellaneous)	714	1,200	632	96	728		.....	1,200	1,200	
Regrant of savings	.....	528	.....	.....	.....		.....	.....	.....	B—Contract contingent item.
Purchase and Repairs of furniture	2,251	.....	1,556	104	1,660		.....	B.....	B.....	
Total	8,520	7,936	4,933	3,037	7,970		5,705	8,048	8,048	
Conservancy Establishment.										
Establishments	.....	.....	.....	.....	.....		.....	.....	.....	
Miscellaneous charges	.....	.....	.....	.....	.....		.....	.....	.....	
Total Petty Establishments ...	20,646	19,300	12,206	9,134	21,340		13,177	19,000	19,000	
Special Commissions of Enquiry.										
Kidderpore Dockyard Commission										
Canal Commission										
Excise Commission										
Local Self-Government Commission	17,268	30,000	14,532	4,591	19,123		.....	30,000	10,000	The sanctioned grant for 1892-93 is reproduced, pending Government orders. The actuals of 1891-92 represent chiefly the charges for the Police Commission.
Muhammadan Commission ...										
Rent Bill Commission										
Ministerial Establishment Commission										
Cholera Commission										
Total Special Commissions of Enquiry	17,268	30,000	14,532	4,591	19,123		.....	30,000	30,000	
Charges for search for hidden treasure	.....	.....	.....	.....	.....		.....	.....	.....	
Rents, Rates, and Taxes.										
Rent and repairs of encamping grounds	3,408	650	2,975	.....	2,975		1,271	1,500	1,500	Based on actual demands.
Municipal rates and taxes on Government buildings ...	21,186	19,350	11,921	9,729	21,650		22,264	22,500	22,500	
Total Rents, Rates and Taxes...	24,594	20,000	14,896	9,729	24,625		23,535	24,000	24,000	
Extraordinary Items.										
Charges for survey of the town of Chittagong	.....	.....	.....	.....	.....		.....	.....	.....	
Miscellaneous and Unforeseen Charges.										
Fees to Certifying Surgeons under the Indian Factories Act, XV of 1881...	113	.....	75	38	113		.....	.....	.....	The high actuals in 1891-92 represent expenditure incurred as approximately detailed below :—
Purchase of Port Canning Debentures from private persons	.....	.....	.. ...	.....	.....		.....	.....	.....	
Cutting jungles	273	.....	273	.....	273		.....	.....	.....	
Other miscellaneous charges ...	73,960	21,500	64,947	4,841	69,790		2,200	20,500	20,500	
Total Miscellaneous and Unforeseen Charges	74,346	21,500	65,207	4,879	70,176		2,200	20,500	20,500	
Miscellaneous Refunds.										
Refunds	12,594	10,000	1,16,710	1,47,062	30,352		2,268	A10,000	A 10,000	
Contract Contingencies.										
Magistrate's miscellaneous ...	.....	.....	.....	.....	.....		.....	6,500	6,500	A—Based on actuals. The high actuals in the first six months of 1892-93 represent refunds of unclaimed and lapsed deposits, the amount on account of which will disappear when the adjustment at the end of the year will be made, deducting the sums from the amounts deposited.

	Rs.
Capture of wild elephants in the Bhutan Duars in Julpaiguri ...	11,000
Sinking wells in Julpaiguri ...	3,000
Irrecoverable balance of loans under the Land Improvement Act written off in the district of Nadia	6,000
Irrecoverable balance of charitable loans to poor people in Saran who suffered from the floods	10,000
Irrecoverable balance of Turki embankments made from 1877 to 1882 (written off)	42,000
Petty miscelleaneous charges ...	2,000
Total ...	74,000

Wm. S.—Reg. No. 6934C—230—28-1-93.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 17TH JANUARY 1893.

RESOLUTION—No. 342F.

READ—

Memorandum from the Accountant-General, Bengal, No. 0486Bt., dated the 22nd December 1892, submitting the estimates of Receipts and Expenditure under the head "Miscellaneous" for the year 1893-94.

RECEIPTS.

The Imperial receipts under this head have been estimated by the Accountant-General at Rs. 1,86,000 against Rs. 1,51,000, the sanctioned estimate for the current year, and Rs. 1,78,211, the actuals of 1891-92. The estimate is accepted.

2. Under Provincial receipts, the Accountant-General's estimate for "Miscellaneous fees, fines and forfeitures," amounts to Rs. 1,03,000. This includes a provision of Rs. 5,000 for "Fees for survey of Tea Lands." As the actuals of 1891-92 under this head amounted to Rs. 1,413 only, the Lieutenant-Governor does not think it advisable to place the estimate at a larger figure than Rs. 3,000. The total estimate under "Miscellaneous fees, fines and forfeitures" will then be reduced from Rs. 1,03,000 to Rs. 1,01,000, and the total estimate of Provincial receipts will therefore stand at Rs. 7,96,000 against Rs. 7,98,000 estimated by the Accountant-General.

EXPENDITURE.

3. The Accountant-General's estimate under Imperial charges amounts to Rs. 33,000 against the same amount sanctioned for the current year, and Rs. 33,745, the actuals of 1891-92. The estimate will stand.

4. The Accountant-General has estimated the total Provincial expenditure for 1893-94 at Rs. 2,36,000 against Rs. 2,30,000, the sanctioned grant for the current year, and Rs. 2,94,752, the actuals of 1891-92. His estimate is accepted, subject to the following modifications:—

5. *Donations for Charitable Purposes.*—The Accountant-General's estimate under this head amounting to Rs. 91,000 includes a provision of Rs. 40,000 for "Donations to the Calcutta Female Nurses' Institution." In Government order No. 1282T.M., dated the 22nd August 1884, it was decided that the Government contribution in any year should not exceed Rs. 37,500, and that amount will be put down as the estimate for the next year. This will reduce the estimate under this head by Rs. 2,500. Against this decrease a sum of Rs. 17,000 will be added to the estimate to provide for a grant which will probably be sanctioned during the ensuing year for the purchase of a new site for the Leper Asylum. The estimate under this head will then stand at Rs. (91,000 — 2,500 + 17,000 = 1,05,500.)

6. *Charges on account of European Vagrants.*—Under this head a sum of Rs. 3,000 has been provided by the Accountant-General for "Deportation of Vagrants." This will be reduced to Rs. 2,000 with reference to past actuals.

7. *Special Commissions of Enquiry.*—The Accountant-General's estimate under this head reproduces the grant for the current year, which amounts to Rs. 30,000. As no expenditure under this head is contemplated at present, the estimate will be placed at Rs. 10,000 only.

8. The Accountant-General's estimates under the remaining heads are accepted, and the total grant for Provincial expenditure will accordingly be fixed at Rs. 2,29,500, or Rs. 2,29,000 in round numbers.

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimate, be forwarded to the Accountant-General, Bengal, and to all Departments* of this Government for information.

* General, Revenue, Judicial, Political, Appointment, Public Works, Legislative, Municipal.

Ordered, also, that a copy of the Resolution, with a copy of the estimate, be forwarded to the Board of Revenue for information, and for communication to the Superintendent of Stationery.

By order of the Lieutenant-Governor of Bengal,

H. H. RISLEY,

Secretary to the Govt. of Bengal.

Nos. 343-52F.

COPY forwarded to the

By order of the Lieutenant-Governor of Bengal,

H. J. McINTOSH,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 17th January 1893.

McL.—Reg. No. 6791C—229—17-1-93.

INTEREST ON PRODUCTIVE PUBLIC WORKS—IRRIGATION.

[FILE F $\frac{1\text{-E}}{14}$ 1.]

No. 0471Bt., dated Calcutta, the 9th December 1892.

Memo. by—O. T. BARROW, Esq., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

INTEREST ON PRODUCTIVE PUBLIC WORKS.

HEADS AND ITEMS.	Actuals, 1891-92.	Budget estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1892.			DIFFERENCE BETWEEN THE ESTIMATES OF 1892-93 AND 1893-94.		Revised estimate, 1892-93.	ESTIMATE OF 1893-94.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1891-92.	First six months of 1892-93.	Total.	Increase.	Decrease.		Proposed by Accountant-General, Public Works Department.	Revised by Accountant-General.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
24—IRRIGATION.												
MAJOR WORKS.												
Interest on Debt incurred for Productive Public Works.												
Interest on Debt	24,03,107	24,28,000	24,03,107	.....	24,03,107	23,000	.....	24,27,000	24,51,000	24,51,000	24,51,000	Estimate of the Accountant-General, Public Works Department, reproduced.

E. J. H.—Reg. No. 6328C—158—4-1-93.

[FILE F $\frac{1\text{-E}}{14}$ 2.]

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 3RD JANUARY 1893.

RESOLUTION—No. 1F.

READ—

Memorandum from the Accountant-General, Bengal, No. 0471Bt., dated the 9th December 1892, submitting the estimate of Interest on Irrigation Major Works for the year 1893-94.

The interest payable to the Imperial Government on the Capital expenditure on Irrigation Major Works in 1893-94 is estimated at Rs. 24,51,000 against Rs. 24,27,000, the revised estimate for the current year, and Rs. 24,03,107, the actuals for 1891-92. The estimates have been passed by the Accountant-General, Public Works Department, and are accepted.

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimate, be forwarded to the Public Works Department, Irrigation Branch, and to the Accountant-General, Bengal, for information.

By order of the Lieutenant-Governor of Bengal,

H. H. RISLEY,

Secretary to the Government of Bengal.

Nos. 2-3F.

COPY forwarded to the

By order of the Lieutenant-Governor of Bengal,

H. J. McINTOSH,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 3rd January 1893.

E. J. H.—Reg. No. C329C—158—4-1-93.

ESTIMATE—IRRIGATION—MINOR WORKS AND NAVIGATION FOR 1893-94.

[FILE F $\frac{1\text{-E}}{15}$ 1.]

No. 0484Bt., dated Calcutta, the 21st December 1892.

Memo. by—O. T. BARROW, Esq., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

IRRIGATION—MINOR WORKS AND NAVIGATION, IN CHARGE OF CIVIL OFFICERS.

Budget Estimate, 1893-94.

HEAD AND ITEMS.	Actuals, 1891-92.	Budget estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1892.			Increase.	Decrease.	REVISED ESTIMATE, 1892-93.		ESTIMATE OF 1893-94.		Fixed by Government.	EXPLANATORY REMARKS.
			Last six months of 1891-92.	First six months of 1892-93.	Total.			Proposed by Accountant-General.	Fixed by Government.	Proposed by Local Officers.	Revised by Accountant-General.		
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
IN CHARGE OF CIVIL OFFICERS.													
Recoveries on account of zamindari embankments under the contract system.													
Recoveries on account of lands benefited by embankments ..	1,03,506	1,03,000	67,034	39,317	1,06,351	.....	....			.....	1,03,000	1,03,000	Fixed annual demand.
Recoveries on account of capitalized maintenance charges of the Dankuni drainage	10,520	...	10,520	6,052	16,572	11,000	.....			.....	11,000	11,000	Represents one-sixth of Rs. 65,144 to be recovered in six annual instalments: *vide* Government of Bengal, Public Works Department No. 17931, dated 21st December 1891.
Receipts of the Dankuni canal	3,366	.....	3,366	524	3,842	3,000	.....			.....	3,000	3,000	Based on actuals. It represents the receipts from spoil banks and fisheries of the Dankuni canal.
Total ...	1,17,602	1,03,000	81,220	44,845	1,26,065	14,000	.....	1,17,000	1,17,000	.....	1,17,000	1,17,000	
EXPENDITURE.													
In charge of Civil Officers.													
Embankments under the contract system—Establishments and contingencies	1,914	2,000	958	1,117	2,075	...	.....			.....	2,000	2,000	
Maintenance of the Dankuni Canal.													
Establishment and contingencies ...	B12,639	.....	12,639	707	13,346	2,000	.....			.....	2,000	2,000	Represents the charges on account of establishment and contingencies of the Dankuni canal. B. Include the charges of the Dankuni canal since 1887-88 originally debited to drainage advances, but adjusted in 1891-92 as a service charge, as the amount is included in and is recoverable along with the capitalised maintenance charges of the Dankuni drainage scheme.
Total ...	14,553	2,000	13,597	1,824	15,421	2,000	...	4,000	6000	.....	4,000	4,000	

H. P.—Reg. No. 6511C—197—9-1-93.

[FILE F $\frac{1 \cdot E}{15}$ 2.]

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 7TH JANUARY 1893.

RESOLUTION—No. 154F.

READ—

Memorandum from the Accountant-General, Bengal, No. 0484Bt., dated the 21st December 1892, submitting the estimates of Irrigation—Minor Works and Navigation in charge of Civil Officers, for the year 1893-94.

RECEIPTS.

The total receipts under this head for 1893-94 are estimated by the Accountant-General at Rs. 1,17,000 against Rs. 1,03,000, the sanctioned estimate for the current year, and Rs. 1,17,692, the actuals of 1891-92. Both the actuals of 1891-92 and the estimates for 1893-94 include recoveries on account of the capitalization of the maintenance charges of the Dankuni Drainage Scheme, and also receipts from spoil banks and fisheries of the Dankuni canal. The estimate is accepted.

EXPENDITURE.

2. The Accountant-General has placed both the revised estimate for 1892-93 and the estimate for 1893-94 at Rs. 4,000, against Rs. 2,000, the sanctioned grant for the current year. The estimate for next year includes a provision of Rs. 2,000 for charges on account of establishment and contingencies of the Dankuni canal, and is accepted. The Accountant-General's revised estimate for the current year will however be raised by Rs. 2,154, for the adjustment of the pay and allowances of the auditor deputed to examine the accounts of the Dankuni drainage scheme, and will accordingly stand at Rs. 6,000 in round numbers.

ORDER—Ordered that a copy of the Resolution, with a copy of the estimates, be forwarded to the Accountant-General, Bengal, to the Board of Revenue, and to the Revenue and Public Works Departments for information.

By order of the Lieutenant-Governor of Bengal,

H. H. RISLEY,

Secretary to the Government of Bengal.

Nos. 155-58F.

COPY forwarded to the

By order of the Lieutenant-Governor of Bengal,

H. J. McINTOSH,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 7th January 1893.

H. P.—Reg. No. 65120—194—3-1-93.

[FILE F $\frac{1\text{-E}}{44}$ 1.]

CIVIL WORKS BUDGET ESTIMATE FOR 1893-94.

No. 0477Bt., dated Calcutta, the 14th December 1892.

Memo. by—O. T. BARROW, ESQ., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

CIVIL WORKS IN CHARGE OF CIVIL OFFICERS.

HEADS AND ITEMS.	Actuals, 1891-92.	Budget estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1892.			DIFFERENCE BETWEEN THE ESTIMATES OF 1892-93 AND 1893-94.		REVISED ESTIMATE, 1892-93.		ESTIMATE OF 1893-94.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1891-92.	First six months of 1892-93.	Total.	Increase.	Decrease.	Proposed by Accountant-General.	Passed by Government.	Proposed by Local Officers.	Revised by Accountant-General.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
RECEIPTS.													
In charge of Civil Officers.													
Ferry receipts ...	a2,38,703	2,23,500	1,20,547	1,07,425	2,27,972	4,000	.	.		2,27,897	2,27,500	2,27,500	*Vide* details.
Cemetery Receipts ...	2,380	2,500	1,248	1,272	2,520	.	...			1,566	2,500	2,500	
Total receipts ...	2,41,083	2,26,000	1,21,795	1,08,697	2,30,492	4,000		2,32,000	2,26,000	2,29,261	2,30,000	2,30,000	
EXPENDITURE.													
In charge of Civil Officers.													
Ferry charges	3,408	14,000	2,506	3,200	5,706	.	2,400		10,000	14,364	11,600	11,600	Ditto.
Contributions ...	26,599	62,000	7,371	16,668	24,039	..	58,400		60,000		3,600	60,000	
Refunds	32,124	24,000	18,846	5,722	24,568	... ..	4,000		20,000	20,221	20,000	20,000	
South Lushai Hills	83,175	79,000	55,175	23,052	1,06,227	. . .	22,200		50,398	. .	56,800	91,470	The Superintendent, South Lushai Hills, states that he is as yet unable to furnish estimates for the ensuing year, and requests that those for the current year may be adopted provisionally. I have, therefore, taken Rs. 56,800 under this head, in accordance with the modified estimate for these works proposed in paragraphs 2 and 3 of Government letter No. 2461 F, dated 19th July 1892, to the Commissioner of Chittagong. Rs. 4,200, for the payment of a sub-engineer has of course been omitted, as those are treated as Public Works charges; but in this office letter No. 574T.B., dated 3rd September 1892, to Government, enquiry was made whether the entire provision for Civil Works should not be transferred to the Public Works Department. It rests with Government to decide whether the charges should continue to be adjusted under this head, or whether they should be transferred as suggested.
Repairs.													
Miscellaneous Public Improvements	1,000	.....	1,000	. .	1,000		. ...		.....	... ..	..	.....	
Improvements at Hastings	... ..	.... .	.....	.....	... ..	.....	.....		.....	. ..	. ..	41,451	
Grant to the Deputy Commissioner, Jalpaiguri	.....	... .	... .	.....	... .	.....	...		2,910	. ..	. ..	.....	
Cost of land for cantonment grounds at Lebong Spur		.....	.....	.....	.....	... ..	.....		37,906	.....	.....	.....	
Cost of a new circuit-house at Dankanal	.. .	.....	... .	. . ..	.....	...	.		11,649	.....	... .	...	
									3,01,833			2,24,521	
Add for rounding, ...	.....	.....	.....	.....	.. .	.....	.....		167	. ..	.	479	
Total Charges ...	1,46,306	1,79,000	1,12,958	48,642	1,61,600	... ..	87,000	1,64,000	2,02,000	34,585	92,000	2,25,000	

Civil Works in charge of Civil Officers.

Heads and items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	Estimate of 1893-94. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
DETAILS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Receipts.										
Ferries.										
Tolls on public ferries	a2,38,572	2,23,000	1,20,548	1,07,425	2,27,973		2,27,596			a The actuals include Rs. 12,721 on account of the District Board of Champaran, which have been written back to credit of that Board by debit to the head refunds overleaf.
Fines	.....	.....	.....	.....	.....		301	2,27,500	2,27,500	The increase is due to re-settlements of ferries chiefly in the districts of Bhagalpur, 24-Parganas, Bogra and Hooghly.
Proceeds of old boats	.....	.....	.....	.....	.....		.....			
Miscellaneous	131	500	—1	.....	—1		.....			
Total Ferries ...	2,38,703	2,23,500	1,20,547	1,07,425	2,27,972		2,27,897	2,27,500	2,27,500	
Cemetery receipts	2,380	2,500	1,248	1,272	2,520		1,366	2,500	2,500	Based on actuals.
Total Receipts ...	2,41,083	2,26,000	1,21,795	1,08,697	2,30,492		2,29,263	2,30,000	2,30,000	
EXPENDITURE.										
Ferries.										
Establishment.										
Clerks		780					780	660	660	Estimated for by the Magistrates of Burdwan, Bogra and Gaya, for the management of khas ferries.
Servants	84	750	30	180	210		.....	.....	.....	
Boat establishment		50					450	450	450	
Temporary establishment		981					930	930	930	
	84	2,561	30	180	210		2,160	2,040	2,040	
Allowances.										
Travelling allowances	.....	.....	.....	.....	.....		.....	.....	.....	
Supplies and Services.										
Compensation for ferries resumed...	b.....	1,250	.....	1,030	1,030		1,250	1,250	1,250	Estimated for in the districts of Purnea, (Rs. 250), Burdwan (Rs. 500), and Muzaffarpur (Rs. 500).
Maintenance of ferries	b517	4,350	451	194	645		5,050	5,050	5,050	The increased provision is made to meet the charges for a new cattle boat in Midnapore.
Petty construction and repairs ...	b2,017	4,145	1,467	787	2,254		5,045	2,245	2,245	Based on actuals.
	2,534	9,745	1,918	2,011	3,929		11,345	8,545	8,545	b The actuals under these heads fluctuate and depend upon the number of ferries resumed by Government in each year.
Contingencies.										
Postage charges		68					68	68	68	
Office expenses	790	1,140	618	1,009	1,627		642	932	932	
Miscellaneous		337								
Rent, rates and taxes		15					15	15	15	
	790	1,560	618	1,009	1,627		725	1,015	1,015	
Stationery and Printing.										
Printing at private presses ...	.....	134	.....	.....	.....		134	.....	.....	Provided for under Office expenses, Miscellaneous, under which head the charges are being adjusted.
Total Ferries ...	3,408	14,000	2,566	3,200	5,766		14,364	11,600	11,600	
Repairs.										
Miscellaneous Public Improvements	1,000	.....	1,000	.....	1,000		.....	.....	.....	The actuals represent charges for construction of "bunds" on the Doorgaguth river in Shahabad.
Contributions.										
Contributions to Excluded Local Funds and Municipalities.										
Contributions to Muhammadan Burial Board										
Contributions to Khund Mehal Road										
Contributions to Burial Board ...										
Ditto to Darjeeling Municipality										
Contributions to Khulna Municipality										
Contributions to Murshidabad Municipality								3,600	60,000	It rests with Government to pass orders as to the amount of contributions to Excluded Local Funds and Municipalities, and to the Burial Board to be entered in the estimate for 1893-94, as the information asked for in this office letter No. 2358t., dated 18th November 1892, has not been received.
Contributions to Dinapore Municipality										
Contributions to Calcutta Municipality										
Contributions to Christian Burial Road										
Special grants										
Total Contributions ...	26,599	62,000	7,371	16,668	24,039			3,600	60,000	
Refunds	c32,124	24,000	18,846	5,722	24,568		20,221	20,000	20,000	c Includes Rs. 12,721 on account of the District Board of Champaran referred to above.
South Lushai Hills	83,175	79,000	83,175	23,052	1,06,227		.....	56,800	91,470	

W S.—Reg No 7037C—232—28-1 93.

[FILE F $\frac{1\text{-E}}{44}$ 2.]

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 21ST JANUARY 1893.

RESOLUTION—No. 465F.

READ—

Memorandum from the Accountant-General, Bengal, No. 0477Bt., dated the 14th December 1892, submitting the estimate of "Civil Works in charge of Civil Officers" for the year 1893-94.

RECEIPTS.

The Provincial receipts from Ferries for the year 1893-94 have been estimated by the Accountant-General at Rs. 2,27,500, and the receipts from Cemeteries at Rs. 2,500 against Rs. 2,23,500 and Rs. 2,500, respectively, the amounts sanctioned for the current year. These estimates are accepted. The total receipts in the first seven months of the current year amounted to Rs. 1,19,842 against Rs. 1,34,900, obtained in the corresponding period of 1891-92, showing a decrease of Rs. 15,058. The actuals of 1891-92 were Rs. 2,41,083, and the Lieutenant-Governor does not consider it safe to place the revised estimate for the current year at a higher figure than Rs. 2,26,000.

EXPENDITURE.

The total expenditure for the current year, as passed by the Government of India, amounts to Rs. 1,79,000, and the Accountant-General has placed the revised estimate for the year at Rs. 1,65,000, and the estimate for 1893-94 at Rs. 92,000. Under the sub-head "Contributions" a provision of Rs. 3,600 only has been made for 1893-94. The Accountant-General has now been furnished with a statement showing the estimated grants to Municipal and Excluded Local Funds amounting to Rs. 60,000, for both the years 1892-93 and 1893-94. The revised estimate for the South Lushai Hills district, now submitted by the Commissioner of Chittagong, provides Rs. 59,368 for works in that district. This estimate will be adopted both for the current year and next year. For the year 1893-94 an additional sum of Rs. 32,102 will be provided for on account of the construction of bridges in the South Lushai Hills, and a provision of Rs. 41,451 will be made for the improvements at Hastings (Calcutta). A sum of Rs. 2,910 has been sanctioned for the repairs of certain roads by the Civil Department in the district of Jalpaiguri, and it has also been decided to debit to this head the compensation (Rs. 37,906) paid during the current year for the acquisition of certain lands adjoining the cantonment grounds on the Lebong Spur. The revised estimates for the current year, and the estimate for 1893-94, will accordingly stand at Rs. 2,02,000 and Rs. 2,25,000 respectively, as shown below:—

	Revised estimate, 1892-93.	Estimate, 1893-94.
	Rs.	Rs.
Ferries	10,000	11,600
Contributions	60,000	60,000
Refunds	20,000	20,000
South Lushai Hills ...	59,368	59,368
Ditto for bridges ...	.....	32,102
Improvements at Hastings	.....	41,451
Grant to the Deputy Commissioner, Jalpaiguri	2,910	.....
Cost of land for cantonment grounds at Lebong Spur	37,906	.....
Cost of a new circuit house at Dhenkanal ...	11,649	.....
	2,01,833	2,24,521
Add for rounding	167	479
Total ...	2,02,000	2,25,000

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimate, be forwarded to the Accountant-General, Bengal, to all Commissioners of Divisions, and to the Municipal, Public Works and Political Departments of this Government, for information.

By order of the Lieutenant-Governor of Bengal,

H. H. RISLEY,

Secretary to the Govt. of Bengal.

NOS. 466-78F.

COPY forwarded to the

By order of the Lieutenant-Governor of Bengal,

H. J. McINTOSH,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 21*st January* 1893.

C. E. G.—Reg. No. 6980C—232 -21 1-93.

FINAL ISSUE.

PUBLIC WORKS DEPARTMENT.

40—SUBSIDIZED RAILWAYS LAND.

REVISED AND BUDGET ESTIMATES
OF LAND CHARGES

FOR THE

DUARS RAILWAY

FOR

1892-93 AND 1893-94.

(PROVINCIAL.)

MEMORANDUM.

THE grant for expenditure on the Duars Railway for 1893-94 is Rs. 1,000, appropriated as follows:—

	Rs.
Net expenditure in India—*vide* General Abstract	1,000
Expenditure in England—*vide* Schedule C	...
Total grant ...	1,000

The Budget estimate contemplates a total expenditure of Rs. 1,000, as under—

	Rs.
Cash outlay on works and services—*vide* General Abstract ...	1,000
Ditto on stores—*vide* Schedule A	...
Appropriation to line of expenditure in England—*vide* General Abstract	...
Exchange and insurance charges on expenditure in England—*vide* Schedule A	...

and is provided as follows:—

Appropriation to line of expenditure in England	...
Credits to be realized from revenue for stores to be issued from Appendix A (5)	...
Credits to be realized from revenue for workshop outturn—from Appendix A (4)	...
Credits to be realized from other Departments for stores to be transferred—from Appendix A (5)	...
Credits to be realized from sales—from Appendix A (6) ...	...
Balance—being Indian grant required as above ...	1,000

DUARS RAILWAY LAND.

Abstract of revised Estimate (Capital) for the year 1892-93 *with Budget Estimate for* 1893-94.

Main heads of expenditure.	Actuals to end of 1891-92.	Budget grant, 1892-93.	Revised estimate, 1892-93.			Budget estimate, 1893-94.			Total probable outlay to end of 1893-94.	Required for lines under construction only.	
			Cash.	Stores.	Total.	Cash.	Stores.	Total.		Remaining to be spent in future years.	Sanctioned estimate.
Works and Services.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Preliminary expenses	.....	.....							.....		
II.—Land	1,448	8,000	26,000	.....	26,000	1,000	.....	1,000	28,448	.....	.....
III.—Formation	.....	.....							.....		
IV.—Bridge work	.....	.....							.....		
V.—Fencing	.....	.....							.....		
VI.—Ballast and permanent-way ...	.....	.....							.....		
VII.—Station and buildings ..	.....	.....							.....		
Total Construction Accounts ...	1,448	8,000	26,000	.....	26,000	1,000	.....	1,000	28,448	.....	.....
VIII.—Plant	.....	.....							.....		
IX.—Steam Ferries	.....	.....							.....		
X.—Rolling-stock	.....	.....							.....		
XI.—General charges as per Schedule B...	.....	.....							.....		
Total expenditure on Final Heads ...	1,448	8,000	26,000	.....	26,000	1,000	.....	1,000	28,448	.....	.....
Miscellaneous advance ...	.....	.....							.....		
Total ...	1,448	8,000	26,000	.....	26,000	1,000	.....	1,000	28,448	.....	.....
Deduct—Receipts on capital account ...	.....	.....							.....		
Grand Total, Works and Services ...	1,448	8,000	26,000	.....	26,000	1,000	.....	1,000	28,448	.....	.....
Store account as per Schedule A ...	.....	.....									
Deduct—Debits to the Indian books by credits to expenditure in England for value of English stores received and other items charged off in England	.....	.....							.....		
Net Indian expenditure ...	1,448	8,000	26,000	.....	26,000	1,000	.....	1,000	28,448	.....	.....

E. D'S.—Reg. No. 485J—150—5-5-93.

No. $\frac{16}{B.\ O.}$ A.—R.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

Railway.

Calcutta, the 25th March 1893.

GUARANTEED RAILWAYS—LAND AND SUPERVISION.

NILGIRI RAILWAY—LAND AND INTEREST CHARGES.

ROHILKHAND-KUMAON RAILWAY—LAND AND SUBSIDY.

DOOARS RAILWAY—LAND.

(*39.—Guaranteed Companies—Surplus Profits, Land and Supervision.*)

(*40—Subsidized Companies—Land and Interest—Imperial and Provincial.*)

Revised Estimates for 1892-93, with Budget Estimates for 1893-94.

Read again—

Public Works Department Resolutions Nos. $\frac{1, 2, 5, 14 \text{ and } 25}{B.\ O.}$ A.—R., dated 18th March 1892.

Read also—

Letter No. 71, dated 10th January 1893, from the Government of Bombay.

Letter No. 69, dated 10th January 1893, from Consulting Engineer for Railways, Lucknow.

Letter No. 47R., dated 12th January 1893, from the Government of Madras.

Letter No. 57R., dated 12th January 1893, from the Government of Madras.

Letter No. 63A., dated 13th January 1893, from the Consulting Engineer for Railways, Central Division.

Letter No. 94, dated 14th January 1893, from the Consulting Engineer for Railways, Lucknow.

Telegram No. B. 27, dated 18th January 1893, from the Government of Madras.

Letter No. 58 A.—R., dated 18th January 1893, to the Consulting Engineer for Railways, Lucknow.

Letter No. 54, dated 19th January 1893, from the Consulting Engineer for Railways, Assam.

Letter No. 183, dated 20th January 1893, from the Consulting Engineer for Railways, Calcutta.

Letter No. 76A.—R., dated 21st January 1893, to the Government of Bombay.

Letter No. $\frac{14}{510}$, dated 23rd January 1893, from the Chief Commissioner, Central Provinces.

Letter No. 103A.—R., dated 25th January 1893, to the Government of Madras.

Letter No. 148, dated 25th January 1893, from the Consulting Engineer for Railways, Lucknow.

Letter No. 111A.—R., dated 25th January 1893, to the Consulting Engineer for Railways, Lucknow.

Letter No. 119A.—R., dated 26th January 1893, to the Government of Madras.

Letter No. 122A.—R., dated 27th January 1893, to the Consulting Engineer for Railways, Assam.

Letter No. 181 A.—R., dated 28th January 1893, to the Consulting Engineer for Railways, Lucknow.

Letter No. 165A.—R., dated 2nd February 1893, to the Consulting Engineer for Railways, Calcutta.

Letter No. 69 R., dated 2nd February 1893, from the Government of Bengal.

Letter No. 188, dated 10th February 1893, from the Consulting Engineer for Railways, Assam.

Telegram No. T.16, dated 11th February 1893, from the Government of Bombay.

Letter No. 227A.—R., dated 15th February 1893, to the Government of Bombay.

Telegram No. B. 80, dated 23rd February 1893, from the Government of Madras.

Telegram No. 271 A.—R., dated 24th February 1893, to the Government of the North-Western Provinces and Oudh.

Telegram dated 27th February 1893, from the Government of the North-Western Provinces and Oudh.

Letter No. 413, dated 4th March 1893, from the Consulting Engineer for Railways, Lucknow.

RESOLUTION.—The following table shows the grants for 1892-93, assigned in Budget Orders, for Land, Supervision, Subsidy and Interest in connection with Railways, together with the amounts for which the Revised Estimates for 1892-93 and Budget Estimates for 1893-94 have been submitted, and those for which these estimates are accepted by the Government of India :—

		Budget Estimate, 1892-93.		Revised Estimate, 1892-93.		Budget Estimate, 1893-94.	
		Authority.	Amount.	As submitted.	As accepted.	As submitted.	As accepted.
			Rs.	Rs.	Rs.	Rs.	Rs.
Guaranteed Railways, Bombay.	Land	Public Works Department Resolution No. 14/B. O. A.—R., dated 18th March 1892.	1,81,000	10,000	10,000	1,00,000	1,00,000
	Supervision		2,29,000	2,27,000	2,25,000	2,39,400	2,39,000
	Total		4,10,000	2,37,000	2,35,000	3,39,400	3,39,000
Guaranteed Railways, Madras.	Land		30,000	15,000	15,000	30,000	30,000
	Supervision		1,27,000	1,30,681	1,30,000	1,35,998	1,30,000
	Total		1,57,000	1,45,681	1,45,000	1,65,998	1,60,000
Nilgiri Railway	Land	Public Works Department Resolution No. 1/B. O. A.—R. dated 18th March 1892.	1,58,000	66,000	66,000	50,000	50,000
	Interest		32,000	28,500	28,000	61,000	61,000
	Total		1,90,000	94,500	94,000	1,11,000	1,11,000
East Indian Railway, Bengal.	Supervision	Public Works Department Resolution No. 14/B. O. A.—R., dated 18th March 1892.	1,17,000	1,06,720	1,07,000	1,08,048	1,08,000
Guaranteed Railways, Central Provinces.	Land		1,000	1,000	1,000	1,000	1,000
Indian Midland and Bengal-Nagpur Railways.	Supervision		1,10,000	1,10,000	1,10,000	1,05,000	1,05,000
Rohilkhand-Kumaon and Bengal and North-Western and Tirhoot Railways.	Supervision		1,19,000	1,26,065	1,25,000	1,24,966	1,25,000
Rohilkhand-Kumaon Railway.	Land	Public Works Department Resolution No. 25/B. O. A.—R., dated 18th March 1892.	*Nil.*	1,500	1,500	*Nil.*	*Nil.*
	Subsidy		40,000	40,000	40,000	40,000	40,000
	Total		40,000	41,500	41,500	40,000	40,000
Bengal and North Western Railway.	Land	Public Works Department Resolution No. 5/B. O. A.—R., dated 18th March 1892.	67,500	55,000	55,000	17,000	17,000
Dooars Railway—Land		Public Works Department Resolution No. 2/B. O. A.—R., dated 18th March 1892.	8,000	25,869	26,000	1,290	1,000
Assam-Bengal Railway.	Supervision	...	*Nil*	22,155	22,000	64,594	65,000

2. *Rohilkhand-Kumaon Railway—Subsidy.*—Under the terms of the contract with the Rohilkhand-Kumaon Railway Company, a sum of Rs. 40,000 is payable annually to the Company in India by way of subsidy until the 31st December 1894, and the Revised and Budget Estimates for 1892-93 and 1893-94, respectively, are passed by the Government of India for this amount.

These payments are provided for as charges against the revenues of the North-Western Provinces and Oudh.

3. *Bengal and North-Western Railway—Land.*—The amounts accepted by the Government of India for the Revised and Budget Estimates for 1892-93 and 1893-94 are distributed as follows :—

	1892-93.	1893-94.
	Rs.	Rs.
Bengal	40,000	5,000
North-Western Provinces and Oudh . . .	15,000	12,000
Total . .	55,000	17,000

4. *Dooars Railway—Land.*—Under the terms of the contract with the Dooars Railway Company all land required for railway purposes has to be provided free of cost to the Company, and the Revised and Budget Estimates for 1892-93 and 1893-94 are passed by the Government of India for the amounts shown in the foregoing table as charges against Provincial Funds.

5. The final issue of these estimates should be prepared for the amounts now passed and submitted* so as to reach the Government of India not later than the 1st May 1893.

* 10 copies to Simla and 25 copies to Calcutta.

Governments of Bombay and Madras, Public Works Department, Railway Branch; the North-Western Provinces and Oudh, and Bengal.
Chief Commissioner, Central Provinces.
Consulting Engineers for Railways, Calcutta, Central, Division, Lucknow, and Assam.

ORDER.—Ordered, that a copy of the above be forwarded to the Local Governments, Administrations and Officers, marginally noted, for information and guidance.

R. G. MACDONALD,

Offg. Deputy Secretary to the Government of India.

G. I. C. P. O.—No. 1779 P. W. D.—27-3-93—715.

REVENUE.

BUDGET ESTIMATE OF REVENUE FROM IRRIGATION AND NAVIGATION WORKS IN BENGAL FOR THE YEAR FROM 1ST APRIL 1893 TO 31ST MARCH 1894.

	Actual realizations, 1891-92.	Budget Estimate, 1892-93.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.
	Rs.	Rs.	Rs.	Rs.
XXIX.—MAJOR WORKS (DIRECT RECEIPTS).				
Provincial.				
Orissa canals	3,71,001	3,38,000	4,50,000	3,40,000
Midnapore canal	2,84,700	2,35,000	2,45,000	2,41,000
Hidgellee Tidal canal	36,915	60,000	60,000	60,000
Sone canals	9,10,094	8,35,000	8,95,000	8,09,000
Total ...	16,02,710	14,68,000	16,50,000	14,50,000

MEMORANDUM OF THE AMOUNTS TO BE CREDITED TO EACH PROJECT ON ACCOUNT OF SHARE OF ENHANCED LAND REVENUE DUE TO, OR DEPENDENT ON, THE WORKS.

	Rs.	Rs.	Rs.	Rs.
Nil				

CHARGES.

ABSTRACT BUDGET ESTIMATE OF CHARGES FOR IRRIGATION AND NAVIGATION WORKS IN BENGAL FOR THE YEAR FROM 1ST APRIL 1893 TO 31ST MARCH 1894.

	Reference to detailed Estimate.	Actuals, 1891-92.	Budget Estimate, 1892-93.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.
Famine Relief and Insurance.	Rs.	Rs.	Rs.	Rs.	Rs.
36.—CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS.					
I.—Works ... In progress					
Not commenced					
II.—Establishment					
III.—Tools and Plant					
IV.—Suspense Accounts					
V.—Receipts on Capital Account					
Total ...					
Irrigation—					
42.—MAJOR WORKS (WORKING EXPENSES).					
Provincial.					
I.—Extensions and Improvements. In progress	...	8,813	6,000	22,603	32,000
Not commenced	...	...	...	...	...
II.—Maintenance and repairs	...	6,04,319	6,05,000	6,25,012	6,07,000
II.—Establishment	...	6,27,617	6,55,000	6,65,000	6,63,000
IV.—Tools and Plant	...	1,09,320	99,000	83,385	91,000
V.—Refunds of Revenue	...	4,102	8,000	4,000	5,000
Total Working Expenses ...		13,54,171	13,73,000	14,00,000	13,98,000
Capital Expenditure not Charged against Revenue.					
49.—IRRIGATION.					
I.—Works In progress	...	4,94,853	4,06,500	4,30,100	4,11,500
Not commenced	...	...	...	...	...
		4,94,853	4,06,500	4,30,100	4,11,500
II.—Establishment	...	94,458	93,500	99,102	94,500
III.—Tools and Plant	...	1,503	1,00,000	61,500	94,000
IV.—Suspense Accounts	...	2,423	...	(—)58,702	...
V.—Receipts on Capital Account	...	—399	...	...	...
Total Capital Expenditure ...	...	5,92,838	6,00,000	5,32,000	6,00,000

CHARGES.

PART I.

BUDGET ESTIMATE OF EXPENDITURE ON IRRIGATION AND NAVIGATION WORKS IN BENGAL FOR THE YEAR 1893-94, ARRANGED BY PROJECTS AND OBJECTS OF WORK.

	Amount of sanctioned Estimate.	Actual outlay to end of 1891-92.	Budget Estimate, 1892-93.	Probable outlay during 1892-93 (Revised Estimate).	Budget Estimate, 1893-94.	Remarks and References.
IRRIGATION.	Rs.	Rs.	Rs.	Rs.	Rs.	
42.—Major Works (Working Expenses).						
Provincial.						
Orissa canals		67,14,581	4,20,000	4,69,500	4,30,000	
Midnapore canal		39,68,497	2,30,000	2,02,497	2,29,000	
Hidgellee Tidal canal ...		7,94,621	39,000	37,503	55,000	
Sone canals		84,89,925	6,84,000	6,90,500	6,84,000	
Total ...		1,99,67,624	13,73,000	14,00,000	13,98,000	
CAPITAL EXPENDITURE NOT CHARGED AGAINST REVENUE.						
49.—Irrigation.						
Works in Progress.						
Orissa canal	3,13,96,220	2,46,06,666	4,00,000	3,96,500	4,25,000	Secretary of State's despatch No. 52, dated 20th September 1883.
Midnapore canal	83,16,768	82,22,514	...	...	...	Secretary of State's despatch No. 25, dated 11th May 1882.
Sone canals	2,78,88,697	2,57,32,094	2,00,000	1,35,000	1,75,000	Secretary of State's despatch No. 1, dated 6th January 1883. Also Government of India's No. 1181, dated 17th March 1883.
Total ...	6,76,01,685	5,85,61,274	6,00,000	5,32,000	6,00,000	

CHARGES.

PART I—*continued.*

ABSTRACT OF CHARGES TO BE INCURRED FROM IMPERIAL AND PROVINCIAL FUNDS AND CONTRIBUTIONS.

	Budget Estimate, 1893-94.										Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Actual outlay, 1891-92.
	Works—			Repairs.	Establishment.	Tools and plant.	Suspense.	Refunds of Revenue.	Receipts on Capital Account.	Total.			
	In progress.	Not commenced.	Total.										
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Irrigation.													
42—MAJOR WORKS (WORKING EXPENSES).													
Provincial.													
In India	32,000	...	32,000	6,07,000	6,63,000	43,000	...	5,000	...	13,50,000	13,93,100	13,73,000	13,54,171
„ England	...	...	...	...	...	48,000	...		...	48,000	6,900	...	...
Total ...	32,000	...	32,000	6,07,000	6,63,000	91,000	...	5,000	...	13,98,000	14,00,000	13,73,000	13,54,171
Capital Expenditure not charged against Revenue.													
49—IRRIGATION.													
In India	4,11,500	...	4,11,500	...	94,500	42,000	...	...	...	5,48,000	4,72,000	6,70,000	5,75,527
„ England	...	...	...	...	...	52,000	...	...	...	52,000	60,000	30,000	17,311
Total ...	4,11,500	...	4,11,500	...	94,500	94,000	...	...	...	6,00,000	5,32,000	6,00,000	5,92,838
Grand Total ...	4,43,500	...	4,43,500	6,07,000	7,57,500	1,85,000	...	5,000	...	19,98,000	19,32,000	19,73,000	19,47,009

CHARGES.

PART I—*concluded.*

BUDGET ESTIMATE OF EXPENDITURE IN ENGLAND ON IRRIGATION AND NAVIGATION WORKS IN BENGAL FOR THE YEAR 1893-94, ARRANGED BY PROJECTS AND OBJECTS OF WORKS.

	Budget Estimate, 1893-94.				Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Actual Outlay, 1891-92.
	Works.	Tools and Plant.	Suspense.	Total.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
IRRIGATION.							
42.—MAJOR WORKS (WORKING EXPENSES).							
Provincial.							
Orissa canals	...	16,000	...	16,000	6,900	...	...
Midnapore canal	...	16,000	...	16,000	...	...	...
Hidgellee Tidal canal	...	...	...	...	...	...	...
Sone canals	...	16,000	...	16,000	...	...	...
Total ...	...	48,000	...	48,000	6,900	...	...
CAPITAL EXPENDITURE NOT CHARGED AGAINST REVENUE.							
49.—IRRIGATION.							
Works in Progress.							
Orissa canals	...	10,000	...	10,000	7,000	10,000	5,268
Sone canals	...	42,000	...	42,000	53,000	20,000	12,043
Total ...	...	52,000	...	52,000	60,000	30,000	17,311
GRAND TOTAL ...	...	1,00,000	...	1,00,000	66,900	30,000	17,311

CHARGES.

PART IV.

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS OF THE IRRIGATION BRANCH IN BENGAL FOR THE YEAR 1893-94.

Number.		Particulars.	Salary of Office.	Estimate, 1893-94.			Revised Estimate, 1892-93.
1892-93.	1893-94.			Per mensem.	Per annum.	Total.	Charges per annum.
		Direction.	Rs.	Rs.	Rs.	Rs.	Rs.
		One-third of the estimated cost of the office of the Chief Engineers and Secretariat ... ... For details, *vide* Provincial Civil Works Budget, Part III	...	...	66,667	...	69,867
		Total Chief Engineer ...	...	...	...	66,667	69,867
		Superintending Engineers.					
1	1	Superintending Engineer, 1st class ...	1,600	1,600	19,200		
1	1	Ditto ditto, 2nd „ ...	1,350	1,350	16,200		
1	1	Ditto ditto, 3rd „ ...	1,100	1,100	13,200		
3	3				48,600		48,000
		Military pay for one Lieutenant-Colonel of the Royal Engineers ...		243½			
		Presidency house-rent for one Superintending Engineer		60			
				303½	3,642		3,642
					52,242		51,642
		Office Establishment.					
18	24	Clerks from Rs. 30 to Rs. 240 ...	...	1,997			
2	2	Estimators	...	160			
4	4	Draftsmen	...	292½			
17	16	Duftries, peons, farashes, &c. ...	...	103			
41	46			2,255½	30,630		27,300
		Temporary office establishment ...	...	...	(a)3,948		4,348
		Total Salaries ...	...	...	86,820		83,290
		Travelling allowance	...		5,600		9,700
		Contingencies	...		4,500		
		Postage					
		Total, Superintending Engineers ...			96,920	96,920	92,990
		Grand Total, Direction ...				1,63,587	1,62,857
		Carried over ...	...	...	...	1,63,587	1,62,857

(a) Includes Rs. 500 and Rs. 760 placed at the disposal of the Superintending Engineers, Sone and Orissa Circles respectively.

CHARGES.

PART IV—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS OF THE IRRIGATION BRANCH IN BENGAL FOR THE YEAR 1893-94—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1893-94.			Revised Estimate, 1892-93.
1892-93.	1893-94.			Per mensem.	Per annum.	Total.	Charges per annum.
			Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ...	...	...	...	1,63,587	1,62,857
		CONSTRUCTION.					
		Engineer Establishment.					
1	3	Executive Engineers, 1st grade ...	950	2,850	34,200		
5	5	Ditto ditto, 2nd „ ...	800	4,000	48,000		
9	5	Ditto ditto, 3rd „ ...	700	3,500	42,000		
2	5	Ditto ditto, 4th „ ...	600	3,000	36,000		
16	10	Assistant ditto, 1st „ ...	500	5,000	*61,500		
3	4	Ditto ditto, 2nd „ ...	350	1,400	16,800		
1	2	Ditto ditto, 3rd „ ...	250	500	6,000		
37	34				2,44,500		2,66,650
		Presidency allowance for 2 Engineers...	...	200			
		Ditto house-rent to 2 Engineers...	...	90			
				290	3,480		3,480
		Total, Engineer Establishment ...			2,47,980		2,70,130
		Upper Subordinate Establishment.					
3	3	Sub-Engineers, 1st grade ...	400	1,400	16,800		
2	3	Ditto, 2nd „	300	900	10,800		
5	8	Ditto, 3rd „ ...	250	2,000	24,000		
8	7	Supervisors, 1st „ ...	200	1,400	16,800		
11	12	Ditto, 2nd „ ...	150	1,800	21,600		
20	14	Overseers, 1st „	100	1,400	16,800		
5	6	Ditto, 2nd „ ...	80	480	5,760		
...	...	Ditto, 3rd „ ...	60	...	...		
54	53	Total ...	...		1,12,560		1,06,200
		Military pay of one Upper Subordinate	80	80			
		Sub-divisional allowance for 40 Upper Subordinates	...	1,250			
		Presidency allowance and house-rent to Upper Subordinates	...	70			
				1,400	16,800		15,600
		Temporary Upper Subordinates ...	..	...	300		300
		Total, Upper Subordinates ...	...	...	1,29,660		1,22,100
		Carried over ...	...	...	3,77,640	...	3,92,230
		Carried over ...	...	...	...	1,63,587	1,62,857

* Includes Mr. Clowes' pay for 3 months.

CHARGES.

PART IV—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS OF THE IRRIGATION BRANCH IN BENGAL FOR THE YEAR 1893-94—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1893-94.			Revised Estimate, 1892-93.
1892-93.	1893-94.			Per mensem.	Per annum.	Total.	Charges per annum.
			Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ...	...	...	...	1,63,587	1,62,857
		CONSTRUCTION—*continued.*					
		Brought forward ...	...	...	3,77,640		3,92,230
		Lower Subordinate Establishment.					
35	34	Sub-Overseers, 1st grade ...	...	2,215	26,580		
56	73	Ditto, 2nd „ ...	...	2,952½	35,430		
57	53	Ditto, 3rd „ ...	...	1,520	18,240		
148	160				80,250		69,434
		Allowance to Sub-Overseers ...	...	...	360		
		Temporary Sub-Overseers... ...	...	...	2,454		2,844
		Total, Lower Subordinates ...	...	...	83,064		72,276
		Petty Establishment.					
		Store-keeper, tindals, chaprasis, &c. ...	...	2,514	30,168		27,240
		Temporary Petty Establishment ...	...	...	4,582		5,000
		Total, Petty Establishment ...	...	...	34,750		32,240
		Accountants.					
2	1	Accountant, 3rd grade	...	220			
11	12	Accountants, 4th „	...	1,462			
...		Presidency allowance	...	20			
...		Ditto house-rent	...	60			
13	13			1,762	21,144		22,374
		Temporary Accountants ...	...		*Nil*		720
		Total Accountants ...	...		21, 44		23,094
		Medical.					
1		Assistant Surgeons	...	...			
...		Civil Surgeon's allowance ...	...	100			
9	10	Native Doctors	...	364			
4	8	Compounders	...	24			
1	1	Writer	...	10			
...	12	Chaprasis, servants, &c.	...	53½			
15	26			551½	6,618		7,110
		Temporary Medical Establishment ...	...		72		232
		Total Medical ...	...		6,690		7,342
		Carried over ...	...	...	5,23,288	...	5,27,182
		Carried over ...	...	...	...	1,63,587	1,63,089

CHARGES.

PART IV—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS OF THE IRRIGATION BRANCH IN BENGAL FOR THE YEAR 1893-94—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1893-94.			Revised Estimate, 1892-93.
1892-93.	1893-94.			Per mensem.	Per annum.	Total.	Charges per annum.
			Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ...	...	...	...	1,63,587	1,63,089
		CONSTRUCTION—*concluded.*					
		Brought forward ...	...	...	5,23,288	...	5,26,950
		Office Establishment.					
109	99	Clerks from Rs. 25 to Rs. 85 ...	...	4,223			
15	18	Draftsmen	...	855			
23	25	Cashiers	...	1,070			
...	9	Muharrirs	...	108			
11	12	Duftries	...	94			
48	53	Peons	...	292			
...	27	Office servants	...	82			
206	243			6,724	80,688		80,172
		Budha Gaya Temple Establishment ...	...	...	540		
		Temporary Office Establishment ...	...	...	15,873		16,026
		Total Office Establishment ...	...	...	97,101		96,198
		Total Salaries ...	...	...	6,20,389		6,23,148
		Travelling allowances	...	...	1,11,650		1,07,020
		Contingencies and postage ...	...	...	25,200		24,160
		Total Construction ...	...	...	...	7,57,239	7,54,328
		ACCOUNTS.					
		One-half of the estimated cost of the office of the Examiner of Accounts ... For details, *vide* Provincial Civil Works Budget, Part III.	...	...	...	50,128	65,224
		Total Accounts ...	...	...	...	50,128	65,224
		GRAND TOTAL FOR GENERAL ESTABLISHMENT	...	...	...	9,70,954	9,82,641
		IRRIGATION REVENUE ESTABLISHMENT.					
		Establishment under the Special Deputy Collector, Orissa Canals.					
		Deputy Revenue Superintendent ...	...	...	...	...	7,200
	1	Deputy Collector	200	200			
	1	Sub-Deputy Collector	100	100			
		Allowances for Deputy and Sub-Deputy Collectors	80	80			
	2		...	380	4,560	...	...
		Carried over ...	...	...	4,560	...	...

CHARGES.

PART IV—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS OF THE IRRIGATION BRANCH IN BENGAL FOR THE YEAR 1893-94—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1893-94.			Revised Estimate, 1892-93.
1892-93.	1893-94.			Per mensem.	Per annum.	Total.	Charges per annum.
		Irrign. Revenue Estabt.—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ...	...	...	4,560	...	...
		Office Establishment.					
	1	Accountant		150			
3	7	Clerks		210			
4	3	Muharrirs		55			
10	22	Jamadars, peons and duftries, &c. ...		139			
1	2	Boat manjhis		14			
18	35			568	6,816		3,384
		Certificate Establishment.					
	4	Muharrirs		65			
	16	Peons		80			
	20			145	1,740		
		Field Establishment.					
1	1	Zilladar, 1st grade		100			
5	7	Zilladars		415			
7	18	Tahsildars		410			
25	20	Amins		400			
30	50	Muharirrs		640			
35	55	Peons, chaukidars, &c.		270			
103	151	Total Field Establishment ...	...	2,235	26,820	...	18,930
		Under Executive Engineers.					
56	64	Patrols	...	464		...	...
	10	Revenue Moonshis	...	200	7,968	...	4,788
56	225	Total Salaries ...	...	...	47,904	...	34,218
		Temporary measuring establishment, &c.	...	...	12,000	...	18,420
		Headmen's fees	...	...	5,000	...	10,000
		Travelling allowances	...	...	3,000	...	5,000
		Contingencies	...	...	3,000	...	5,000
		Total Orissa Canals ...	...	...	...	70,904	72,638
		Midnapore Canal.					
1	1	Deputy Revenue Superintendent ...	400	400	4,800	...	6,000
		Office Establishment.					
9	7	Clerk and muharrirs	...	177	...	...	
4	4	Peons	...	26	...	...	
1	1	Duftry	...	8	...	...	
1	1	Office servant	...	3	...	...	
16	13		...	214	2,568	...	3,048
		Carried over ...	...	...	7,368	...	9,048
		Carried over ...	...	...	...	70,904	72,638

CHARGES.

PART IV—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS OF THE IRRIGATION BRANCH IN BENGAL FOR THE YEAR 1893-94—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1893-94.			Revised Estimate, 1892-93.
1892-93.	1893-94.			Per mensem.	Per annum.	Total.	Charges per annum.
		Irrign. Revenue Estabt.—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ...	...	...	...	70,904	72,638
		Midnapore Canal—concluded.					
		Brought forward ...	...	...	7,368	...	9,048
		Field Establishment.					
3	3	Zilladars	...	171			
4	4	Amins	...	97			
13	15	Muharrirs and tahsildars	...	285			
3	3	Peons	...	15			
23	25			568	6,816		6,288
38	38	Patrols	...	256	3,072	...	3,072
		Total Salaries ...	...	...	17,256	...	18,408
		Temporary establishment	...	...	744	...	744
		Headmen's fees	...	...	2,000	...	2,000
		Total Salaries ..	...	...	20,000	...	21,152
		Travelling allowances	...	...	1,800	...	1,800
		Contingencies	...	...	(a)2,400	...	2,400
		Total, Midnapore Canal ...	...	...	...	24,200	25,352
		Temporary revenue establishment for the Eden Canal Irrigation ...	...	292	3,504	3,504	
		Total ...	...	...	...	27,704	
		Establishment under the Special Deputy Collector, Sone Canals.					
1	1	Deputy Collector	600	600			
2	2	Sub-Deputy Collectors	...	425			
3	3	Local allowance	...	150			
				1,175	14,100	...	13,800
		Office Establishment.					
1	1	Accountant	...	132½			
12	11	Clerks	...	375			
	1	Cashier	...	40			
4	4	Muharrirs	...	95			
8	8	Writer-peons	...	64			
1	1	Duftry	...	7			
4	4	Treasure-guards	...	24			
18	18	Peons	...	96			
1	1	Sweeper	...	5			
49	49	Total ...	...	838½	10,062	...	10,080
		Certificate Establishment.					
21	21	Muharrirs	...	175	2,100	...	2,100
		Carried over ...	...	...	26,262	...	25,980
		Carried over ...	...	...	...	98,608	97,990

(a) Includes Rs. 300 for tools and plant and Rs. 300 for repairs to Tahsil offices.

CHARGES.

PART IV—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS OF THE IRRIGATION BRANCH IN BENGAL FOR THE YEAR 1893-94—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1893-94.			Revised Estimate, 1892-93.
1892-93.	1893-94.			Per mensem.	Per annum.	Total.	Charges per annum.
		Irrign. Revenue Estabt.—*concld.*	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ...	...	...	...	98,608	97,990
		Brought forward ...	...	...	26,262	...	25,980
		Mufassal Collecting Establishment.					
8	8	Circle officers	...	525			
40	40	Tahsildars	...	980			
96	96	Peons	...	480			
6	6	Chaukidars	...	36			
150	150		...	2,021	24,252	...	24,892
		Temporary Establishment.					
		Section-writers	...	...	960		2,940
		Extra tahsil establishment ...	...	...	1,980		
		Headmen's fees	...	...	7,500		
		Patwari's fees	...	...	2,000		
		Total Salaries ...	...	...	62,954		53,722
		Travelling allowances	...		7,200		5,000
		Contingencies	...		3,000		3,500
		Total establishment under Special Deputy Collector, Sone Canals ...	...		73,154		62,272
		Establishment under Superintending and Executive Engineers.					
		Permanent.					
28	28	Munshies in Superintending Engineer's and Executive Engineer's offices	...	607½	7,285		
10	10	Zilladars			8,952		
38	38	Amins			10,440		
10	10	Peons			600		
160	160	Patrols			14,652		
246	246						
		Total Salaries ...	...	...	41,929		41,928
		Temporary.					
		Measuring establishment	...	...	11,100		10,620
		Headmen's fees	...	...	22,000		27,000
		Travelling allowances	...	...	3,900		3,900
		Contingencies	...	...	5,550		3,800
					42,550		45,320
		Total establishment under Superintending and Executive Engineers	...	...	84,479		87,248
		Total Sone Canals ...	...	...		1,57,633	1,49,520
		Total Irrign. Revenue Establishment...	...	...		2,56,241	2,47,510
		Carried over ...	...	...	...	2,56,241	2,47,510

CHARGES.

PART IV—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS OF THE IRRIGATION BRANCH IN BENGAL FOR THE YEAR 1893-94—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1893-94.			Revised Estimate, 1892-93.
1892-93.	1893-94.			Per monsem.	Per annum.	Total.	Charges per annum.
			Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ...				2,56,241	2,47,510
		WATER REGULATION ESTABLISHMENT.					
		Orissa Canals.					
4	4	Gauge-readers	...	32			
4	4	Tindals	...	24			
44	44	Khalasis	...	220			
52	52			276	3,312		3,312
		Temporary Water Regulation Establishment			*Nil*		...
		Total Orissa Canals ...	...	...	3,312		3,312
		Midnapore Canal.					
		TEMPORARY.					
	25	Patrols for 5 months	...	...	750		
		Total Midnapore Canal ...	...	...	750		
		Sone Canals.					
4	3	Gauge-readers		28			
5	3	Chaukidars		15			
3	3	Tindals		34½			
21	21	Lascars		129			
33	30			206½	2,478		2,688
		Temporary Water Regulation Establishment			60		60
		Total ...	...	...	2,538		2,748
		Total Water Regulation Establishment	...	...	...	6,600	6,060
		NAVIGATION ESTABLISHMENT.					
		MAJOR WORKS.					
		Orissa Canals.					
17	17	Toll-collectors		365			
24	25	Tindals		152			
80	79	Khalasis	...	398			
121	121			915	10,980		10,908
		Temporary Navigation Establishment	...	...	*Nil*		*Nil*
		Total Orissa Canals ...	...	...	10,980		10,908
		Carried over ...	...	...	10,980		10,908
		Carried over ...	...	...	...	2,62,841	2,53,570

CHARGES.

PART IV—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS OF THE IRRIGATION BRANCH IN BENGAL FOR THE YEAR 1893-94—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1893-94.			Revised Estimate, 1892-93.
1892-93.	1893-94.			Per mensem.	Per annum.	Total.	Charges per annum.
			Rs.	Rs.	Rs.	Rs.	Rs.
		Navigation Establishment—*contd.*					
		Brought forward ...	...	...	...	2,62,841	2,53,570
		Brought forward ...	...	...	10,980		10,908
		Major Works—*concld.*					
		Midnapore Canal.					
9	9	Toll-collectors	...	250			
12	12	Tindals	...	84			
57	57	Khalasis	...	342			
78	78			676	8,112		7,752
		Temporary Navigation Establishment...	...	...	*Nil*		*Nil.*
		Total Midnapore Canal ...	...	...	8,112		7,752
		Hidgellee Tidal Canal.					
7	7	Toll-collectors	...	140			
4	4	Tindals	...	28			
20	20	Khalasis and chaukidars	...	116			
31	31			284	3,408		3,408
		Total Hidgellee Tidal Canal ...	...	...	3,408		3,408
		Sone Canals.					
11	11	Toll-collectors	...	195			
41	41	Tindals	...	259			
130	130	Lascars	...	671			
3	3	Peons	...	15			
185	185			1,140	13,680		13,680
		Temporary Navigation Establishment	...	...	*Nil*		*Nil.*
		Total ...	...	...	13,680		13,680
		Total Navign. Establ., Major Works ...	...	...	...	36,180	35,748
		Steamer Establishment.					
		Sone Canals	...	102½	1,230		1,152
		Orissa „	...	558	6,696		6,540
		Total Steamer Establishment ...	...	...	7,926		7,692
		Total Navigation, including Steamer Establishment, Major Works ...	...	...	...	44,106	43,440
		Total Special Revenue Establishment, Major Works	...	...			2,97,010
		Carried over ...	...	...	...	3,06,947	2,97,010

CHARGES.

PART IV—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS OF THE IRRIGATION BRANCH IN BENGAL FOR THE YEAR 1893-94—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1893-94.			Revised Estimate, 1892-93.
1892-93.	1893-94.			Per mensem.	Per annum.	Total.	Charges per annum.
			Rs.	Rs.	Rs.	Rs.	Rs.
		Navigation Establishment—*contd.*					
		Brought forward ...	...	...	...	3,06,947	2,97,010
		Minor Works and Navigation.					
		Orissa Coast Canal.					
14	14	Toll-collectors	...	283			
8	8	Tindals	...	56			
26	26	Khalasis	...	156			
11	11	Peons	...	55			
59	59			550	6,600		6,552
		Total Orissa Coast Canal ...	...	...	6,600		6,552
		Calcutta and Eastern Canals.					
1	1	Toll-collector, including commission ...	...	...	12,000		11,500
19	18	Office Establishment for Toll-collector...	...	438			
2	2	Inspectors	...	380(*a*)			
5	5	Toll-darogahs	...	277			
26	26	Boatmen	...	175			
40	36	Peons, &c.	...	284			
10	10	Toll Office establishment	...	308			
...	16	Other ditto	...	220			
...	1	Accountant, 4th grade	...	107			
103	115	Presidency house-rent for accountant ...	...	2,189	26,268		24,756
		Local allowance to 4 darogahs ...	...	10 75	120 900		1,020
		Total Salaries ...	...	...	39,288		37,276
		Contingencies	...	...	1,800		1,800
		Travelling allowance	...	...	120		100
		Temporary establishment ...	...	...	5,608(*b*)		700
		Total Calcutta and Eastern Canals ...	...	...	46,816		38,876
		Carried over ...	...	...	53,416	...	46,428
		Carried over ...	...	...	...	3,06,947	2,97,010

(*a*) Includes the allowance of Rs. 60 to the Inspector at Chitpore.
(*b*) Includes the temporary establishment for Chotla toll-station and an extra establishment of Rs. 4,000 for Return Trip Toll.

CHARGES.

PART IV—*continued*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS OF THE IRRIGATION BRANCH IN BENGAL FOR THE YEAR 1893-94—*concluded.*

Number.		Particulars.	Salary of Office.	Estimate, 1893-94.			Revised Estimate, 1892-93.
1892-93.	1893-94.			Per mensem.	Per annum.	Total.	Charges per annum.
			Rs.	Rs.	Rs.	Rs.	Rs.
		Minor Works and Navign.—*concld.*					
		Brought forward ...	...	...	...	3,06,947	2,97,010
		Brought forward ...	...	...	53,416	...	46,428
		Nadia Rivers.					
	3	Toll-collectors, including commission ...	...	...	(a) 12,754	...	11,342
	3	Toll-darogahs, ditto ...	...	...	1,696		
	8	Measuring muharrirs and office muharrirs	...	...	1,487	...	8,548
	32	Office establishment	...	...	2,940		
		Chowkey boats	...	...	2,436		
	46	Total Salaries ...	...	...	21,313		19,890
		Contingencies	...	...	565	...	590
		Travelling allowance	...	...	540	...	550
		Temporary establishment ...	...	...	1,052	...	1,613
		Total Nadia Rivers ...	...	...	23,470		22,643
		Total Navign. Establishment, Minor Works and Navign.	...	...	...	76,886	69,071
		Grand Total Special Revenue Establishment	...	...	...	3,83,833	3,66,081
		Grand Total, all Establishments...				13,54,787	13,48,722

(a) Includes the allowance of Mr. Rooke.

CHARGES.

PART IV—*concluded.*

ABSTRACT OF THE PRECEDING CHARGES FOR ESTABLISHMENTS OF THE IRRIGATION BRANCH IN BENGAL FOR THE YEAR 1893-94.

	Salaries.	Travelling allowance.	Contingencies.	Total. Budget estimate, 1893-94.	Revised estimate, 1892-93.	Budget estimate, 1892-93.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direction	...	...	...	1,63,587	1,63,089	1,63,089
Construction	...	...	...	7,57,239	7,54,328	7,54,328
Accounts	...	...	...	50,128	58,276	65,224
Total General establishment ...	...	...	...	9,70,954	9,75,693	9,82,641
Irrigation Revenue establishment ...	...	...	...	2,56,241	2,47,510	2,47,510
Water regulation ditto	...	...	...	6,600	6,060	6,060
Navigation, including steamer establishment, Major Works ...	...	...	...	44,106	43,440	43,440
Ditto, Minor Works and Navigation ...	...	...	...	76,886	69,071	69,071
Total Revenue, &c., establishment ...	...	...	...	3,83,833	3,66,081	3,66,081
GRAND TOTAL ...	...	...	...	13,54,787	13,41,774	13,48,722
Distribution of the above total—						
MAJOR IRRIGATION WORKS.						
42.—MAJOR WORKS (WORKING EXPENSES).						
PROVINCIAL.						
Engineering establishment				3,74,500	3,72,000	3,72,000
Special Revenue ditto				2,88,500	2,93,000	2,83,000
49.—IRRIGATION—CAPITAL EXPENDITURE NOT CHARGED AGAINST REVENUE.						
Engineering establishment				94,500	99,102	93,500
Total Major Irrigation Works ...				7,57,500	7,64,102	7,48,500
43.—MINOR WORKS AND NAVIGATION.						
PROVINCIAL.						
Works for which Capital and Revenue accounts are kept.						
CAPITAL.						
Engineering establishment				48,500	75,300	75,300
REVENUE.						
Engineering establishment				93,500	91,900	91,900
Special Revenue ditto				43,500	42,600	42,600
Works for which only Revenue account is kept.						
Engineering establishment				13,000	13,000	13,000
Special Revenue ditto				26,000	26,000	26,000
Works for which neither Capital nor Revenue accounts are kept.						
Engineering establishment				18,000	12,433	12,000
Agricultural works				2,00,000	1,87,152	1,94,100
Total Minor Works and Navigation ...				4,42,500	4,48,385	4,54,900
Total Major and Minor Works ...				12,00,000	12,12,487	12,03,400
Contribution payable by the Civil Buildings and Road Branch for Civil Works to be carried out ... ... Drainage and Tuccavee Works				1,54,787	1,29,287	1,45,322
GRAND TOTAL ...				13,54,787	13,41,774	13,48,722

CHARGES.

PART VII.

ABSTRACT OF THE PROBABLE INCREASE OR DECREASE IN THE SUSPENSE ACCOUNTS OF IRRIGATION AND NAVIGATION WORKS IN BENGAL FOR THE YEAR 1893-94.

	Budget Estimate, 1892-93.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.
	Rs.	Rs.	Rs.
CAPITAL EXPENDITURE NOT CHARGED AGAINST REVENUE.			
49.—Irrigation.			
Works in progress	...	(—)58,702	...

APPENDIX A.

ACTUAL AND ESTIMATED CAPITAL ACCOUNT OF IRRIGATION AND NAVIGATION WORKS IN BENGAL TO END OF THE YEAR 1893-94.

	Direct Charges.			Indirect Charges.			Grand Total.
	Capital expenditure not charged against Revenue.	Capital expenditure charged against Revenue.	Total.	Capitalization of abatement of Land Revenue.	Leave and pension allowances.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
49.—Irrigation.							
Orissa Canals.							
Actual outlay to end of 1891-92—							
Old outlay							
Outlay against current sanctions	2,46,06,666		2,46,06,666	33,068	5,21,162	5,54,230	2,51,60,896
	2,46,06,666		2,46,06,666	33,068	5,21,162	5,54,230	2,51,60,896
Probable outlay during 1892-93 ...	3,96,500		3,96,500		10,304	10,304	4,06,804
Proposed outlay during 1893-94 ...	4,25,000		4,25,000		10,640	10,640	4,35,640
Total ...	2,54,28,166		2,54,28,166	33,068	5,42,106	5,75,174	2,60,03,340
Midnapore Canal.							
Actual outlay to end of 1891-92...							
Old outlay	82,22,514	... ..	82,22,514	141	1,83,570	1,83,711	84,06,225
Outlay against current sanctions	17,316	18,881	36,197	27	395	422	36,619
	82,39,830	18,881	82,58,711	168	1,83,965	1,84,133	84,42,844
Probable outlay during 1892-93 ...	...	2,326	2,326	...	...	...	2,326
Proposed outlay during 1893-94 ...	...	...	...	...	...	...	...
Total ...	82,39,830	21,207	82,61,037	168	1,83,965	1,84,133	84,45,170
Hidgellee Tidal Canal.							
Actual outlay to end of 1891-92—							
Old outlay	17,95,489		17,95,489	11,210	33,597	44,807	18,40,296
Outlay against current sanctions...		4,37,216	4,37,216		11,701	11,701	4,48,917
	17,95,489	4,37,216	22,32,705	11,210	45,298	56,508	22,89,213
Probable outlay during 1892-93 ...		48,500	48,500		1,610	1,610	50,110
Proposed outlay during 1893-94 ...		1,00,000	1,00,000		2,590	2,590	1,02,590
Total ...	17,95,489	5,85,716	23,81,205	11,210	49,498	60,708	24,41,913
Sone Canals.							
Actual outlay to end of 1891-92—							
Old outlay	2,57,32,094		2,57,32,094	37,911	8,72,640	9,10,551	2,66,42,645
Outlay against current sanctions...							
	2,57,32,094		2,57,32,094	37,911	8,72,640	9,10,551	2,66,42,645
Probable outlay during 1892-93 ...	1,35,500		1,35,500		3,570	3,570	1,39,070
Proposed outlay during 1893-94 ...	1,75,000		1,75,000		2,590	2,590	1,77,590
Total ...	2,60,42,594		2,60,42,594	37,911	8,78,800	9,16,711	2,69,59,305
Grand Total ...	6,15,06,079	6,06,923	6,21,13,002	82,357	16,54,369	17,36,726	6,38,49,728

APPENDIX B.

ACTUAL AND ESTIMATE REVENUE ACCOUNT OF IRRIGATION AND NAVIGATION WORKS IN BENGAL TO END OF 1893-94.

	Probable Receipts, 1893-94.			Probable expenses during 1893-94 (including indirect charges).	Balance surplus or deficit, 1893-94.	Probable net surplus or deficit, 1892-93.	Actual net surplus or deficit to end of 1891-92.	Probable net surplus or deficit to end of 1893-94.
	Direct receipts.	Share of enhanced Land Revenue.	Total.					
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Orissa Canals ...	3,40,000	...	3,40,000	4,30,000	(—)90,000	(—)19,500	(—)30,01,831	(—)31,11,331
Midnapore Canal	2,41,000	...	2,41,000	2,29,000	12,000	42,503	65,542	1,20,045
Hidgellee Tidal Canal ...	60,000	...	60,000	55,000	5,000	22,497	1,07,046	1,34,543
Sone Canals ...	8,09,000	...	8,09,000	6,84,000	1,25,000	2,04,500	15,10,028	18,39,528
Total ...	14,50,000	...	14,50,000	13,98,000	52,000	2,50,000	(—)13,19,215	(—)10,17,215

APPENDIX C.

ACTUAL AND ESTIMATED INTEREST ACCOUNT OF IRRIGATION AND NAVIGATION WORKS IN BENGAL TO END OF 1893-94.

	Actual charges for interest to end of 1891-92.	Probable charges for interest for 1892-93.	Probable charges for interest for 1893-94.	Total to end of 1893-94.	Net surplus or deficit from Appendix B.	Balance of interest charges remaining unpaid to end of 1893-94.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Orissa Canals	1,66,70,158	9,92,196	10,08,626	1,86,70,980	(—)31,11,331	2,17,82,311
Midnapore Canal ...	64,09,199	3,30,395	3,30,441	70,70,035	1,20,045	69,49,990
Hidgellee Tidal Canal ...	15,65,055	90,278	93,248	17,48,581	1,34,543	16,14,038
Sone Canals	1,65,88,027	10,31,993	10,38,204	1,86,58,224	18,39,528	1,68,18,696
Total ...	4,12,32,439	(a)24,44,862	(b)24,70,519	4,61,47,820	(—)10,17,215	4,71,65,035

(a) The amount payable by the Government of Bengal to the Imperial Treasury is Rs. 24,25,603.
(b) Ditto ditto ditto is Rs. 24,48,249.

E. D'S. and others—Reg. No. 1295J—193—19-6-93.

REVISED FINAL ISSUE.

MINOR WORKS AND NAVIGATION. BENGAL PROVINCE.

PUBLIC WORKS DEPARTMENT.

BUDGET ESTIMATE

OF

MINOR WORKS AND NAVIGATION

IN

BENGAL PROVINCE

FOR THE YEAR

1893-94.

FORT WILLIAM,
The 16th June 1893.

C. W. ODLING,
Secretary to the Govt. of Bengal.

REVENUE.

BUDGET ESTIMATE OF REVENUE FROM IRRIGATION AND NAVIGATION WORKS NOT CLASSED AS PRODUCTIVE IN BENGAL FOR THE YEAR FROM 1ST APRIL 1893 TO 31ST MARCH 1894.

	Actual Realizations, 1891-92.	Budget Estimate, 1892-93.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
Irrigation and Navigation Works.				
Works for which Capital and Revenue accounts are kept—				
Saran Canal	15,831	11,500	11,000	11,000
Calcutta and Eastern Canals	5,25,343	5,42,000	4,93,000	5,02,500
Orissa Coast Canal	62,123	72,000	60,000	72,000
Total ...	6,03,297	6,25,500	5,64,000	5,85,500
Works for which only Revenue accounts are kept—				
Nadia rivers	1,92,965	2,00,000	1,80,000	1,90,000
Works for which neither Capital nor Revenue accounts are kept—				
Eden Canal	10,158	10,800	30,000	30,900
Teur Canal	92	...	...	...
Total ...	10,250	10,800	30,000	30,900
Total Irrigation and Navigation Works ...	8,06,512	8,36,300	7,74,000	8,06,400
Agricultural Works.				
Works for which neither Capital nor Revenue accounts are kept—				
Government embankments	7,700	3,700	7,500	5,100
Takavi embankments under contract	3,722	3,000	3,500	3,500
Total Agricultural Works ...	11,422	6,700	11,000	8,600
GRAND TOTAL ...	8,17,934*	8,43,000*	7,85,000*	8,15,000*

* Exclusive of collections by civil officers.

CHARGES.

ABSTRACT BUDGET ESTIMATE OF EXPENDITURE ON IRRIGATION AND NAVIGATION WORKS NOT CLASSED AS PRODUCTIVE IN BENGAL FOR THE YEAR FROM 1ST APRIL 1893 TO 31ST MARCH 1894.

	Reference to detailed Estimate.	Actual outlay, 1891-92.	Budget Estimate, 1892-93.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.
		Rs.	Rs.	Rs.	Rs.
IRRIGATION.					
43.—Minor Works and Navigation.					
PROVINCIAL.					
IRRIGATION AND NAVIGATION WORKS.					
Works for which Capital and Revenue Accounts are kept.					
CAPITAL.					
I.—WORKS ... ... In progress ...	...	1,42,326	1,99,200	91,170	1,73,500
Not commenced ...	...	...	...	...	...
		1,42,326	1,99,200	91,170	1,73,500
II.—ESTABLISHMENT	...	48,897	75,300	75,300	48,500
III.—TOOLS AND PLANT	...	55,939	58,500	21,478	3,000
IV.—SUSPENSE ACCOUNTS	...	5,859	...	...	...
V.—RECEIPTS ON CAPITAL ACCOUNT	...	—11,223	...	...	...
Total Capital ...	...	2,41,798	3,33,000	1,87,948	2,25,000
REVENUE.					
I.—EXTENSIONS AND IMPROVEMENTS ... In progress ...	...	36,289	6,000	367	6,000
Not commenced ...	...	...	...	...	...
		36,289	6,000	367	6,000
II.—MAINTENANCE AND REPAIRS	...	2,30,076	1,88,400	2,23,564	1,97,000
III.—ESTABLISHMENT	...	1,34,060	1,34,500	1,34,500	1,37,000
IV.—TOOLS AND PLANT	...	15,812	20,100	21,847	19,700
V.—REFUNDS OF REVENUE	...	190	...	...	...
Deduct contribution by the Calcutta Municipality ...	...	...	...	—30,000	...
Total Revenue ...	...	4,16,427	3,49,000	3,50,278	3,59,700
Total works for which Capital and Revenue Accounts are kept	...	6,58,225	6,82,000	5,38,226	5,84,700

CHARGES.

ABSTRACT BUDGET ESTIMATE OF EXPENDITURE ON IRRIGATION AND NAVIGATION WORKS NOT CLASSED AS PRODUCTIVE IN BENGAL FOR THE YEAR FROM 1ST APRIL 1893 TO 31ST MARCH 1894—*continued.*

	Reference to detailed Estimate.	Actual Outlay, 1891-92.	Budget Estimate, 1892-93.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.
		Rs.	Rs.	Rs.	Rs.
Works for which only Revenue accounts are kept.					
I.—Works ... In progress ... ... / Not commenced	.....	.....	.....	.....	.....
	.....	.....	.....	.....	.....
II.—Repairs	.....	62,704	57,000	68,876	60,000
III.—Establishment	.....	45,838	39,000	39,000	39,000
IV.—Tools and Plant	.....	1,330	2,000	2,000	2,000
V.—Suspense Accounts	.....	(—)3,015	.....	.....	.....
VI.—Refunds of Revenue	.....	228	.....	.....	.....
Total works for which only Revenue accounts are kept ...	.....	1,07,085	98,000	1,09,876	1,01,000
Works for which neither Capital nor Revenue accounts are kept.					
I.—Works ... In progress	.....	4	.....	.....	50,000
Not commenced	.....	.....	.....	.....	.....
	.....	4	.....	.....	50,000
II.—Repairs	.....	25,923	25,000	33,000	27,500
III.—Establishment	.....	9,544	12,000	12,433	18,000
IV.—Tools and Plant	.....	698	1,000	1,000	2,400
V.—Suspense Accounts	.....	.....	.....	58,702	.....
VI.—Refunds of Revenue	.....	39	.....	.....	.....
Total works for which neither Capital nor Revenue accounts are kept	.....	36,208	38,000	1,05,135	97,900
Total Irrigation and Navigation Works ...	.....	8,01,518	8,18,000	7,53,237	7,83,600

CHARGES.

ABSTRACT BUDGET ESTIMATE OF EXPENDITURE ON IRRIGATION AND NAVIGATION WORKS NOT CLASSED AS PRODUCTIVE IN BENGAL FOR THE YEAR FROM 1ST APRIL 1893 TO 31ST MARCH 1894—*continued.*

	Reference to detailed Estimate.	Actual Outlay, 1891-92.	Budget Estimate, 1892-93.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.
		Rs.	Rs.	Rs.	Rs.
Agricultural Works.					
Works for which neither Capital nor Revenue accounts are kept.					
I.—Works ... In progress	.....	1,78,539	2,14,900	1,30,813	1,62,000
Not commenced (inclusive of reserve)	.....	.....	.....	.....	.....
	.....	1,78,539	2,14,900	1,30,813	1,62,000
II.—Maintenance and Repairs	.....	3,98,726	3,98,000	4,54,443	3,92,400
III.—Establishment	.....	1,69,577	1,94,100	1,87,152	2,00,000
IV.—Tools and Plant	.....	9,384	20,000	20,355	20,000
V.—Suspense Accounts	.....	2,036	.....	.....	.....
VI.—Refunds of Revenue	.....	16	.....	.....	.....
Total Agricultural Works (inclusive of Reserve) ...	.....	7,58,278	8,27,000	7,92,763	7,74,400
Grand Total Minor Works and Navigation ...	.....	15,59,796	16,45,000	15,46,000	15,46,000

CHARGES.

ABSTRACT BUDGET ESTIMATE OF EXPENDITURE ON IRRIGATION AND NAVIGATION WORKS NOT CLASSED AS PRODUCTIVE IN BENGAL FOR THE YEAR FROM 1ST APRIL 1893 TO 31ST MARCH 1894—*concluded.*

	Reference to detailed Estimate.	Actual Outlay, 1891-92.	Budget Estimate, 1892-93.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.
		Rs.	Rs.	Rs.	Rs.
GRAND TOTAL 43.—MINOR WORKS AND NAVIGATION.					
Works	...	3,57,158	4,20,100	2,22,350	3,91,500
Repairs	...	7,17,429	6,68,400	7,79,883	6,76,900
Establishment	...	4,07,916	4,54,900	4,48,385	4,42,500
Tools and Plant	...	83,163	1,01,600	66,680	47,100
Profit and Loss	...	...	...	...	...
Suspense Accounts	...	4,880	...	58,702	...
Refunds of Revenue	...	473	...	...	...
Receipts on Capital Account	...	(—)11,223	...	...	...
Contribution received from Calcutta Corporation	...	...	...	(—)30,000	...
Total ...	...	15,59,796	16,45,000	15,46,000	15,58,000

CHARGES.

PART I.

BUDGET ESTIMATE OF EXPENDITURE ON IRRIGATION AND NAVIGATION WORKS NOT CLASSED AS PRODUCTIVE IN BENGAL FOR THE YEAR 1893-94 ARRANGED BY PROJECTS AND OBJECTS OF WORK.

	Amount of sanctioned Estimate.	Capital outlay to end of 1891-92.	Budget Estimate, 1892-93.	Probable outlay during 1892-93 (Revised Estimate).	Budget Estimate, 1893-94.	Remarks and References.
	Rs.	Rs.	Rs.	Rs.	Rs.	
43.—Minor Works and Navigation.						
PROVINCIAL.						
IRRIGATION AND NAVIGATION WORKS.						
Works for which Capital and Revenue accounts are kept.						
CAPITAL.						
Works in progress.						
Calcutta and Eastern Canals ...	(a) ...	52,22,543	1,36,500	1,06,010	...	(a) There is no general sanctioned estimate for these canals.
Midnapore Canal	56,323	36,197	...	2,326	...	
Hidgellee Tidal Canal ...	7,69,150	4,37,216	68,500	48,500	1,00,000	
Orissa Coast Canal	(b) 43,46,873	(c) 42,38,999	1,28,000	31,112	1,25,000	(b) Revised estimate sanctioned by the Secretary of State. (c) Includes Rs 8,66,000 grants-in aid from protectiv funds.
Saran Canal	6,63,521	6,69,570	...	...	...	
Total Capital ...	...	1,06,04,525	3,33,000	1,87,948	2,25,000	

CHARGES.

PART I—*continued.*

BUDGET ESTIMATE OF EXPENDITURE ON IRRIGATION AND NAVIGATION WORKS NOT CLASSED AS PRODUCTIVE IN BENGAL FOR THE YEAR 1893-94 ARRANGED BY PROJECTS AND OBJECTS OF WORK—*concluded.*

	Amount of sanctioned Estimate.	Actual outlay to end of 1891-92.	Budget Estimate, 1892-93.	Probable outlay during 1892-93 (revised Estimate).	Budget Estimate, 1893-94.	Remarks and References.
Revenue.	Rs.	Rs.	Rs.	Rs.	Rs.	
Orissa Coast canal	...	...	67,000	73,288	69,000	
Calcutta and Eastern canals ...	...	...	2,61,000	2,55,990	2,70,400	
Saran canal	...	...	21,000	21,000	20,300	
Total Revenue ...	...	...	3,49,000	3,50,278	3,59,700	
Total Works for which Capital and Revenue Accounts are kept.	...	...	6,82,000	5,38,226	5,84,700	
Works for which only Revenue accounts are kept.						
Works in Progress.						
Nadia Rivers	...	...	98,000	1,09,876	1,01,000	
Total works for which only Revenue accounts are kept.	...	...	98,000	1,09,876	1,01,000	
Works for which neither Capital nor Revenue Accounts are kept.						
Works in Progress.						
Eden canal ... ... / Teur canal	...	...	38,000	1,05,135	97,900	
Total Works for which neither Capital nor Revenue Accounts are kept.	...	...	38,000	1,05,135	97,900	
Total Irrigation and Navigation Works.	...	...	8,18,000	7,53,237	7,83,600	
Agricultural Works.						
Works for which neither Capital nor Revenue Accounts are kept.						
Works in Progress.						
Government embankments and works for the improvement of Government and escheated estates.	...	...				
Midnapore Takavi embankments under contract.			8,27,000	7,92,763	7,74,400	
Gandak Takavi embankments under contract.	...	...				
Works in charge of civil officers ...	...	...				
Total Agricultural ..	...	...	8,27,000	7,92,763	7,74,400	
Total 43—Minor Works and Navigation	...	...	16,45,000	15,46,000	15,58,000	

CHARGES.

PART I—*continued.*

ABSTRACT OF CHARGES TO BE INCURRED FROM IMPERIAL AND PROVINCIAL FUNDS AND CONTRIBUTIONS.

	BUDGET ESTIMATE, 1893-94.										REVISED ESTIMATE, 1892-93.	BUDGET ESTIMATE, 1892-93.	ACTUAL OUTLAY IN 1891-92.
	WORKS—			REPAIRS.	ESTABLISHMENT.	TOOLS AND PLANT.	SUSPENSE.	REFUNDS OF REVENUE.	RECEIPTS ON CAPITAL ACCOUNT.	TOTAL.			
	IN PROGRESS.	NOT COMMENCED.	TOTAL.										
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
IRRIGATION.													
43—Minor Works and Navigation.													
Provincial.													
In India	3,91,500		3,91,500	6,76,900	4,42,500	47,100	...	...	...	15,58,000	15,46,000	16,45,000	15,59,79
In England ...	.....		...	...	...	...	...	...	...	...	...	...	...
Total ...	3,91,500		3,91,500	6,76,900	4,42,500	47,100	...	...	...	15,58,000	15,46,000	16,45,000	15,59,79
TOTAL 43.—MINOR WORKS AND NAVIGATION. ...	3,91,500		3,91,500	6,76,900	4,42,500	47,100	...	...	...	15,58,000	15,46,000	16,45,000	15,59,79

CHARGES.

PART I—*concluded.*

BUDGET ESTIMATE OF EXPENDITURE IN ENGLAND ON IRRIGATION AND NAVIGATION WORKS NOT CLASSED AS PRODUCTIVE IN BENGAL FOR THE YEAR 1892-93, ARRANGED BY PROJECTS AND OBJECTS OF WORK.

	Budget Estimate, 1893-94.				Revised estimate, 1892-93.	Budget estimate, 1892-93.	Actual outlay, 1891-92.
	Works.	Tools and plant.	Suspense.	Total.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	...	...	...	*Nil*	...	...	...

PART VII.

ABSTRACT OF THE PROBABLE INCREASE OR DECREASE IN THE SUSPENSE ACCOUNTS OF IRRIGATION AND NAVIGATION WORKS IN BENGAL FOR THE YEAR 1893-94.

	Budget estimate, 1893-94.	Revised estimate, 1892-93.	Budget estimate, 1892-93.
	Rs.	Rs.	Rs.
43.—MINOR WORKS AND NAVIGATION.			
Works for which neither Capital nor Revenue Accounts are kept	...	58,702	...

APPENDIX A.

ACTUAL AND ESTIMATED CAPITAL ACCOUNT OF IRRIGATION AND NAVIGATION WORKS NOT CLASSED AS PRODUCTIVE IN BENGAL TO END OF THE YEAR 1893-94.

	Direct charges.	Indirect Charges. Capitalization of abatement of land revenue.	Indirect Charges. Leave and pension allowances.	Indirect Charges. Total.	Grand Total.
43.—MINOR WORKS AND NAVIGATION.	Rs.	Rs.	Rs.	Rs.	Rs.
Irrigation and Navigation Works.					
Tirhut Project.					
Actual outlay to end of 1891-92—					
Old outlay	...	...	...	...	...
Outlay against current sanctions	5,31,425	...	74,650	74,650	6,06,075
	5,31,425	...	74,650	74,650	6,06,075
Probable outlay during 1892-93	...	...	...	...	...
Proposed outlay during 1893-94	...	...	...	...	...
Total ...	5,31,425	...	74,650	74,650	6,06,075
Damodar Project.					
Actual outlay to end of 1891-92—					
Old outlay	...	...	...	...	...
Outlay against current sanctions	1,47,541	...	16,239	16,239	1,63,780
	1,47,541	...	16,239	16,239	1,63,780
Probable outlay during 1892-93	...	...	...	...	...
Proposed outlay during 1893-94	...	...	...	...	...
Total ...	1,47,541	...	16,239	16,239	1,63,780
Saran Canal.					
Actual outlay to end of 1891-92—					
Old outlay	...	...	...	...	...
Outlay against current sanctions	6,69,570	97	27,086	27,183	6,96,753
	6,69,570	97	27,086	27,183	6,96,753
Probable outlay during 1892-93	...	...	...	...	...
Proposed outlay during 1893-94		...	...	...	...
Total ..	6,69,570	97	27,086	27,183	6,96,753
Orissa Coast Canal.					
Actual outlay to end of 1891-92—					
Old outlay	...	...	...	...	...
Outlay against current sanctions	42,38,999	784	1,02,169	1,02,953	43,41,952
	42,38,999	784	1,02,169	1,02,953	43,41,952
Probable outlay during 1892-93	31,112	...	3,990	3,990	35,102
Proposed outlay during 1893-94	1,25,000	..	4,200	4,200	1,29,200
Total ...	43,95,111	784	1,10,359	1,11,143	45,06,254

APPENDIX A—*concluded.*

ACTUAL AND ESTIMATED CAPITAL ACCOUNT OF IRRIGATION AND NAVIGATION WORKS NOT CLASSED AS PRODUCTIVE IN BENGAL TO THE END OF THE YEAR 1893-94—*concluded.*

	Direct charges.	Indirect Charges.			Grand Total.
		Capitalization of abatement of land revenue.	Leave and pension allowances.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.
Calcutta and Eastern Canals.					
Actual outlay to end of 1891-92—					
Old outlay	24,91,012	...	...	...	24,91,012
Outlay against current sanctions	27,31,531	...	61,027	61,027	27,92,558
	52,22,543	...	61,027	61,027	52,83,570
Probable outlay during 1892-93	1,06,010	...	4,942	4,942	1,10,952
Proposed outlay during 1893-94	...	...	...	...	...
Total ...	53,28,553	...	65,969	65,969	53,94,522

APPENDIX B.

ACTUAL AND ESTIMATED REVENUE ACCOUNT OF IRRIGATION AND NAVIGATION WORKS NOT CLASSED AS PRODUCTIVE IN BENGAL TO END OF 1893-94.

	Probable Receipts, 1893-94.			Probable expenses during 1893-94 (direct and indirect).	Balance surplus or deficit, 1893-94.	Probable net surplus or deficit for 1892-93.	Actual net surplus or deficit to end of 1891-92.	Probable net surplus or deficit to end of 1893-94.
	Direct receipts.	Share of enhanced land revenue.	Total.					
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
IRRIGATION AND NAVIGATION WORKS.								
Works for which Capital and Revenue Accounts are kept.								
Orissa Coast Canal	72,000	...	72,000	69,000	3,000	(—)13,288	(—)1,20,803	(—)1,31,091
Calcutta and Eastern Canals.	5,02,500	...	5,02,500	2,70,400	2,32,100	2,37,010	1,31,46,664	1,36,15,774
Saran Canal ...	11,000	...	11,000	20,300	(—)9,300	(—)10,000	(—)1,04,333	(—)1,23,633
Total ...	5,85,500	...	5,85,500	3,59,700	2,25,800	2,13,722	1,29,21,528	1,33,61,050
Works for which only Revenue Accounts are kept.								
Nadia rivers ...	1,90,000	...	1,90,000	1,01,000	89,000	70,124	36,19,074	37,78,198

C. A. P.—Reg. No. 1267J—193—17-6 93

No. 5 / R. O. A.—I.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

Irrigation.

Calcutta, the 23rd March 1893.

Orders on the Budget Estimates of the Irrigation Branch, Bengal, for 1893-94, and the Revised Estimates for 1892-93.

Read the following papers:—

Letter from the Secretary to the Government of Bengal, No. 65 I. A., dated 14th January 1893.

Letter to the Secretary to the Government of Bengal, No. 22 A.—I., dated 2nd February 1893.

Letter from the Secretary to the Government of Bengal, No. 165 I. A., dated 9th February 1893.

Letter from the Secretary to the Government of Bengal, No. 189 I. A., dated 15th February 1893.

Letter from the Secretary to the Government of Bengal, No. 243 I. A., dated 25th February 1893.

RESOLUTION.—The Revised and Budget Estimates for 1892-93 and 1893-94, respectively, are passed for the sums entered in the following table—

	Actuals, 1891-92.	Budget Estimate, 1892-93.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.
	Rs.	Rs.	Rs.	Rs.
REVENUE.				
XXIX.—Major Works—Direct Receipts—				
Provincial . . .	16,02,710	14,68,000	16,50,000	14,50,000
XXX.—Minor Works and Navigation—				
Provincial . . .	9,35,626	9,46,000	9,03,000	9,82,000
	1,17,692	1,03,000	1,18,000	1,17,000
Local	12,679	13,000	13,000	13,000
	12,679	13,000	13,000	13,000
TOTAL .	25,51,015	24,27,000	25,66,000	23,95,000
	1,30,371	1,16,000	1,31,000	1,30,000
EXPENDITURE.				
42.—Major Works—Working Expenses—				
Provincial . . .	13,54,171	13,73,000	14,00,000	13,98,000
43.—Minor Works and Navigation—				
Provincial . . .	15,74,349	16,47,000	15,50,000	15,62,000
.	14,553	2,000	4,000	4,000
Local	13,423	8,000	13,000	13,000
	13,423	8,000	13,000	13,000
49.—Irrigation—Capital Expenditure not charged against Revenue—				
Imperial	5,92,838	6,00,000	(a) 5,32,000	(b) 6,00,000
TOTAL .	35,34,781	36,28,000	34,95,000	35,73,000
	27,976	10,000	17,000	17,000

NOTE The figures in antique indicate the sums included in the amounts in ordinary type on account of "Public Works in charge of Civil Officers."

(a) Includes Rs. 60,000 for expenditure in England and Rs. 36,000 on account of exchange.

(b) " Rs. 52,000, " " " Rs. 33,000

ORDER.—Ordered, that this Resolution be communicated to the Government of Bengal, for information and guidance, with the request that 35* printed copies of the final issue of the Budget Estimates, as now passed, may be submitted so as to reach this office not later than the 1st May 1893.

* 10 copies to Simla and the remainder to Calcutta.

R. G. MACDONALD,

Offg. Deputy Secretary to the Government of India.

G. I. C. P. O. No. 1833 P. W. D.—23-3-93—230.

No. 472*I.-A.*

Government of Bengal,

PUBLIC WORKS DEPARTMENT.

IRRIGATION.

Accounts.

Dated Calcutta, the 17th April 1893.

RESOLUTION.

BUDGET ESTIMATES FOR 1893-94.

READ—

Government of India, Public Works Department, letter No. 7A.*I.*, dated the 10th January 1893.

Government of Bengal, Financial Department, Office Memorandum No. 258F., dated the 13th January 1893.

Government of Bengal, Public Works Department, No. 229*I.*, dated the 24th February 1893.

Orders of the Government of India, Public Works Department, No. $\frac{5}{E.O.}$ A.-*I.*, dated the 23rd March 1893, on the preliminary issues of the budget estimates for 1893-94.

THE final issues of the budget estimates of the Irrigation Branch, Bengal, for the year 1893-94, have been prepared for the amounts passed by the Government of India in the orders quoted above.

2. The following statement shows in detail for each project sanctioned by the Secretary of State as major work, the estimated receipts from "Water-rates," "Navigation," and "Miscellaneous" during the year 1893-94, in comparison with the budget and revised estimates for 1892-93 and the actuals of 1891-92.

XXIX.—Major Works—Direct Receipts.

	Budget estimate, 1893-94.	Revised estimate, 1892-93.	Budget estimate, 1892-93.	Actuals, 1891-92.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
Orissa Canals.				
Water-rates	2,00,000	3,30,000	2,00,000	2,17,256
Navigation	1,20,000	1,00,000	1,22,000	1,35,902
Miscellaneous	20,000	20,000	16,000	17,843
Total ...	3,40,000	4,50,000	3,38,000	3,71,001
Midnapore Canal.				
Water-rates	1,10,000	1,15,000	99,000	1,32,981
Navigation	1,20,000	1,20,000	1,20,000	1,32,572
Miscellaneous	11,000	10,000	16,000	19,147
Total ...	2,41,000	2,45,000	2,35,000	2,84,700
Hidgellee Tidal Canal.				
Navigation	58,000	58,000	58,000	36,348
Miscellaneous	2,000	2,000	2,000	567
Total ...	60,000	60,000	60,000	36,915
Sone Canals.				
Water-rates	7,20,000	8,15,000	7,50,000	8,11,750
Navigation	63,000	55,000	60,000	66,517
Miscellaneous	26,000	25,000	25,000	31,827
Total ...	8,09,000	8,95,000	8,35,000	9,10,094
GRAND TOTAL ...	14,50,000	16,50,000	14,68,000	16,02,710

3. The estimate of receipts under XXX—Minor Works and Navigation, of the year 1893-94, in comparison with the budget and revised estimates for 1892-93, and the actuals of 1891-92, is shown below:—

XXX.—Minor Works and Navigation—Direct Receipts.

	Budget estimate, 1893-94.	Revised estimate, 1892-1893.	Budget estimate, 1892-93.	Actuals, 1891-92.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
IRRIGATION AND NAVIGATION WORKS.				
Works for which Capital and Revenue Accounts are kept.				
Orissa Coast Canal	72,000	60,000	72,000	62,123
Calcutta and Eastern Canals	5,02,500	4,93,000	5,42,000	5,25,343
Saran Canal	11,000	11,000	11,500	15,831
Total ...	5,85,500	5,64,000	6,25,500	6,03,297
Works for which only Revenue Accounts are kept.				
Nadia Rivers	1,90,000	1,80,000	2,00,000	1,92,965
Works for which neither Capital nor Revenue Accounts are kept.				
Eden Canal	30,900	30,000	10,800	10,158
Teur project	.....	.....	.....	92
Total ...	30,900	30,000	10,800	10,250
Total Irrigation and Navigation Works ...	8,06,400	7,74,000	8,36,300	8,06,512
AGRICULTURAL WORKS.				
Works for which neither Capital nor Revenue Accounts are kept.				
Schedule D embankments	5,100	7,500	3,700	7,700
Tuccavi embankments under contract—				
(1) Collection by Public Works Officers ...	3,500	3,500	3,000	3,722
(2) Collection by Civil Officers ...	1,17,000	1,18,000	1,03,000	1,17,692
Total Agricultural Works ...	1,25,600	1,29,000	1,09,700	1,29,114
Total Provincial ...	9,32,000	[illegible],03,000	9,46,000	9,35,626
Local—				
Collection by Civil Officers	13,000	13,000	13,000	12,679
Total Local ...	13,000	13,000	13,000	12,679
GRAND TOTAL ...	9,45,000	9,16,000	9,59,000	9,48,305

4. The estimates of charges for 1893-94, compared with the revised and budget estimates for 1892-93, and the actuals of 1891-92 under the several heads of account, are shown in detail in the following statements:—

42—Major Works—Working Expenses.

	Budget estimate, 1893-94.	Revised estimate, 1892-93.	Budget estimate, 1892-93	Actuals, 1891-92.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
DIRECT CHARGES.				
Orissa Canals.				
Extension and improvements	(a)21,000	12,867	.....	5,001
Repairs and maintenance	1,89,000	2,38,964	2,06,500	1,70,637
Establishment ... { Engineering	1,14,000	1,12,500	1,12,500	1,93,355
Establishment ... { Revenue	81,000	86,000	76,000	
Tools and plant	25,000	19,169	25,000	27,023
Refund of revenue	.....	.....	.....	.....
Profit and loss	.....	.....	.....	79
Total ..	4,30,000	4,69,500	4,20,000	3,96,095

(a) Rs. 4,000 for revetting banks of the Kendrapara Canal, and Rs. 17,000 for Byturni weir shutters.

	Budget estimate, 1893-94.	Revised estimate, 1892-93.	Budget estimate, 1892-93.	Actuals, 1891-92.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
DIRECT CHARGES.				
Midnapore Canal.				
Extensions and improvements	(a) 3,000	3,736	.....	.....
Repairs and maintenance	1,11,000	91,218	1,16,000	1,41,262
Establishment { Engineering	43,000	42,500	42,500	64,301
Establishment { Revenue	37,000	36,500	36,500	
Tools and plant	35,000	28,543	35,000	51,761
Refunds of revenue	.....	.....	.....	3
Total ...	2,29,000	2,02,497	2,30,000	2,57,327
Hidgellee Tidal Canal.				
Extension and improvements	(b) 2,000	.....	.....	.....
Repairs and maintenance	32,000	15,330	18,000	32,588
Establishment { Engineering	11,500	11,000	11,000	14,388
Establishment { Revenue	5,500	5,500	5,500	
Tools and plant	4,000	5,173	4,000	1,693
Refunds of revenue	.....	.....	.....	.....
Total ...	55,000	37,503	39,000	48,669
Sone Canals.				
Extensions and improvements	6,000	6,000	6,000	3,812
Repairs and maintenance	2,75,000	2,79,000	2,64,000	2,59,832
Establishment { Engineering	2,06,000	2,06,000	2,06,000	3,55,573
Establishment { Revenue	1,65,000	1,65,000	1,65,000	
Tools and plant	27,000	30,500	35,000	28,843
Refunds of revenue	5,000	4,000	8,000	4,020
Total	6,84,000	6,90,500	6,84,000	6,52,080
GRAND TOTAL ...	13,98,000	14,00,000	13,73,000	13,54,171

43—*Minor Works and Navigation.*

PROVINCIAL.				
IRRIGATION AND NAVIGATION WORKS.				
Works for which Capital and Revenue Accounts are kept.				
CAPITAL ACCOUNT.				
Remodelling of the Hidgellee Tidal Canal.				
Works	79,500	35,000	50,000	1,44,112
Establishment	18,500	11,500	11,500	49,346
Tools and plant...	2,000	2,000	7,000	41,470
Suspense accounts	.....	.....	.....	.....
Total ...	100,000	48,500	68,500	2,34,928
Less—Receipts on Capital Account	.....	.....	.....	10
Net Total ...	100,000	48,500	68,500	2,34,918
Midnapore Canal.				
Works	.....	460	.....	.....
Establishment	.....	.....	.....	.....
Tools and plant	.....	1,866	.....	14,469
Suspense Accounts	.....	.....	.....	.....
Total ...	.....	2,326	.....	14,469
Orissa Coast Canal.				
Works	94,000	2,000	94,500	(—)1,839
Establishment	30,000	28,500	28,500	(—)467
Tools and Plant	1,000	612	5,000	
Suspense accounts	.....	.....	.....	6,246
Total ..	1,25,000	31,112	1,28,000	3,940
Less—Receipts on Capital Account ...	.....	.....	.....	.....
Net Total ...	1,25,000	31,112	1,28,000	3,940.

(a) for revetting banks of the Midnapore Canal.
(b) " Ditto ditto Hidgellee Tidal Canal.

	Budget estimate, 1893-94.	Revised estimate, 1892-93.	Budget estimate, 1892-93.	Actuals, 1891-92.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
Irrigation and Navigation Works.—concld.				
Works for which Capital and Revenue Accounts are kept.—*contd.*				
Damoodur project	.....	.....	.....	(—)1,200
Calcutta and Eastern Canals.				
Works	.....	53,710	54,700	53
Establishment	.....	35,300	35,300	18
Tools and plant	.....	17,000	46,500	(—)387
Suspense accounts	.....	.....	.....	.....
Total ...	.....	1,06,010	1,36,500	(—)316
Less—Receipts on Capital Account ...	.....	.....	.....	10,013
Net Total ...	.....	1,06,010	1,36,500	(—)10,329
Total Capital Account ...	2,25,000	1,87,948	3,33,000	2,41,798
REVENUE ACCOUNT.				
Orissa Coast Canal.				
Extensions and improvements	(a) 2,000	.....	.....	.....
Repairs and maintenance	37,000	42,541	38,000	48,598
Establishment { Engineering	18,000	17,400	17,400	23,234
Establishment { Revenue	7,000	6,600	6,600	
Tools and plant	5,000	6,747	5,000	3,464
Refunds of revenue	.....	.....	.....	66
Total ...	69,000	73,288	67,000	75,362
Calcutta and Eastern Canals.				
Extensions and improvements	4,000	367	6,000	36,289
Repairs and maintenance	149,000	169,623	139,000	172,457
Establishment ... { Engineering	66,500	65,500	65,500	107,115
Establishment ... { Revenue	36,500	36,000	36,000	
Tools and plant	14,400	14,500	14,500	12,541
Refunds of revenue	.....	.....	.....	124
Total ...	270,400	285,990	261,000	328,526
Deduct contribution by the Calcutta Corporation towards the cost of the Kalighat bridge ...	.....	30,000	.....	.....
Net Total ...	270,400	255,990	261,000	328,526
Saran Canals.				
Extensions and improvements	.....	.....	.....	.....
Repairs and maintenace	11,000	11,400	11,400	9,021
Establishment	9,000	9,000	9,000	3,711
Tools and plant	300	600	600	(-) 193
Total ...	20,300	21,000	21,000	12,539
Total Revenue Account ...	359,700	350,278	349,000	416,427
Total works for which Capital and Revenue Accounts are kept	584,700	538,226	682,000	6,58,225
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT.				
Nadia Rivers.				
Works—				
Repairs and maintenance	60,000	68,876	57,000	62,704
Establishment ... { Engineering ...	13,000	13,000	13,000	45,838
Establishment ... { Revenue	26,000	26,000	26,000	
Tools and plant	2,000	2,000	2,000	1,330
Suspense accounts.	.....	.....	.....	(—)3,015
Refunds of revenue	.....	.....	.....	228
Total works for which only Revenue Accounts are kept ...	101,000	109,876	98,000	107,085

(a) For revetting banks of the Orissa Coast Canal.

	Budget estimate, 1893-94.	Revised estimate, 1892-93.	Budget estimate, 1892-93.	Actuals, 1891-92.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.				
Works.				
Eden Canal	50,000	.....	.....	4
Teur	.....	.....	.....	.....
Total Works ...	50,000	.....	.....	4
Repairs and maintenance.				
Eden Canal	25,000	25,000	19,000	18,623
Teur	2,500	8,000	6,000	7,300
Total Maintenance ...	27,500	33,000	25,000	25,923
Establishment	18,000	12,433	12,000	9,544
Tools and plant	2,400	1,000	1,000	698
Suspense accounts	.....	58,702	.....	.....
Refunds of revenue	.....	.....	.....	39
Total works for which neither Capital nor Revenue Accounts are kept.	97,900	1,05,135	38,000	36,208
Total Irrigation and Navigation Works ...	7,83,600	7,53,237	8,18,000	8,01,518
AGRICULTURAL WORKS.				
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.				
Works.				
Government embankments in the Orissa Circle ...	2,000	2,000	2,000	13,803
Ditto ditto in the South-Western Circle.	50,000	44,713	78,000	1,28,097
Ditto ditto in other Circles ...	.....	4,100	.....	.....
Gunduck tuccavi embankments under contract ...	.....	.....	.....	8,759
Works for the improvement of Government and escheated estates (in charge of Civil Officers).	60,000	80,000	80,000	27,880
Other works in charge of Civil Officers ...	4,000	4,000	2,000	14,553
Reserve	50,000	.....	54,900	.....
Total Works ...	1,66,000	1,34,813	2,16,900	1,93,092
Repairs and maintenance.				
Government embankments in the Orissa Circle ...	1,17,400	1,29,800	1,00,000	77,675
Ditto ditto in the South-Western Circle.	2,00,000	2,32,643	2,00,000	1,97,026
Ditto ditto in the Northern Circle...	.....	.....	3,000	.....
Improvement of Government estates by Civil Officers.	.....	.....	.....	40,077
Midnapore tuccavi embankments under contract ...	35,000	35,000	35,000	19,522
Gunduck tuccavi embankments under contract ...	40,000	57,000	60,000	64,426
Total maintenance ...	3,92,400	4,54,443	3,98,000	3,98,726
Establishment	2,00,000	1,87,152	1,94,100	1,69,577
Tools and plant	20,000	20,355	20,000	9,384
Suspense accounts	.....	.....	.....	2,036
Refunds of revenue	.....	.....	.....	16
Total Agricultural Works ...	7,78,400	7,96,763	8,29,000	7,72,831
Total Minor Works and Irrigation ...	15,62,000	15,50,000	16,47,000	15,7[illegible]349
Local ...	13,000	13,000	8,000	13,423
GRAND TOTAL ...	15,75,000	15,63,000	16,55,000	15,[illegible]7,772

	Budget estimate, 1893-94.	Revised estimate, 1892-93.	Budget estimate, 1892-93.	Actuals, 1891-92.
49—CAPITAL EXPENDITURE NOT CHARGED AGAINST REVENUE.	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
Direct Charges.				
Orissa Canals.				
Works	3,30,000	3,19,100	3,17,000	3,24,441
Establishment	76,000	73,602	73,000	57,375
Tools and plant	19,000	10,000	10,000	2,855
Suspense accounts	.....	(—)6,202	.....	4,138
Total ...	4,25,000	3,96,500	4,00,000	3,88,809
Less—Receipts on Capital Account ...	.....	.....	.....	69
Net Total ...	4,25,000	3,96,500	4,00,000	3,88,740
Sone Canals.				
Works	81,500	1,11,000	89,500	1,70,412
Establishment	18,500	25,500	20,500	37,083
Tools and plant	75,000	51,500	90,000	(—)1,352
Suspense accounts	.....	(—)52,500	.....	(—)1,715
Total ...	1,75,000	1,35,500	2,00,000	2,04,428
Less—Receipts on Capital Account ...	.....	.....	.....	330
Net Total ...	1,75,000	1,35,500	2,00,000	2,04,098
GRAND TOTAL ...	6,00,000	5,32,000	6,00,000	5,92,838

5. The differences between the budget and revised estimates for 1892-93 under the several heads of account, both for receipts and charges, have already been explained in the Chief Engineer's notes which accompanied the preliminary issues of the budget estimates. On comparing the preliminary with the final issues of the budget estimates, the following changes will be noticed in the revised estimates for 1892-93:—*Firstly*, the estimate of receipts under XXIX—Major Works—Direct receipts, has been increased, from Rs. 16,35,000 to Rs. 16,50,000. The increase of Rs. 15,000 has been shown entirely under water-rates from the Sone Canals. *Secondly*, since the submission of the preliminary issues of the budget estimates to the Government of India a sum of Rs. 21,264 was transferred from the grant for repairs of the Midnapore Canal under 42—Major Works—Working expenses, to 43—Minor Works and Navigation, and a sum of Rs. 68,632 was surrendered to the Financial Department of this Government from 43—Minor Works and Navigation, viz. Rs. 48,132 from Agricultural works in the South-Western Circle and Rs. 20,500 from Works, Capital Account, Orissa Coast Canal. The effect of this reappropriation and surrender was to reduce the revised estimates under 42—Major Works, Working Expenses, and 43—Minor Works and Navigation, from Rs. 14,21,046 and Rs. 15,98,012 as shown in the preliminary budgets to Rs. 13,99,782 and Rs. 15,50,644 respectively. The amounts passed by the Government of India in their order quoted in the preamble to this Resolution are for 42—Major Works—Working expenses, Rs. 14,00,000, and for 43—Minor Works and Navigation, Rs. 15,46,000, exclusive of the grant of Rs. 4,000 for public works in charge of Civil Officers. *Thirdly*, the revised estimate of expenditure under 49—Irrigation Capital expenditure not charged against Revenue has been reduced from Rs. 5,64,000 to Rs. 5,32,000. The decrease is due to the Government of India having put down Rs. 60,000 as the amount for expenditure in England against Rs. 91,620 adopted in the preliminary issue of the budget.

6. In the estimates for 1893-94 the only difference between the figures entered in the preliminary budget and those passed by the Government of India is that the Government of India have taken Rs. 52,000 as the amount of expenditure in England chargeable to 49—Capital Expenditure not charged against Revenue, in place of Rs. 50,000 shown in the preliminary issue of the budget estimate.

7. In accordance with Bengal Government letter No. 229*I.*, dated 24th February last, the grant to the Board of Revenue for works for the improvement of Government estates has been fixed at Rs. 60,000 for the year 1893-94. A further sum of Rs. 10,000 will be allotted later in the year, if any of the works included in the schedule submitted by the Board of Revenue with their letter No. 1036A., dated 2nd December last, to the Revenue Department of this Government, regarding which no sufficient information was given or which should not be undertaken until the schemes have been examined and approved in the Irrigation Department, are sanctioned.

8. Ordered that a copy of this Resolution, together with 35 copies of the budget estimates (final issue) be forwarded to the Government of India for information.

Ordered, also, that copies of this Resolution and of the orders of the Government of India, together with the budget estimates, be forwarded to the Financial Department of this Government, the Secretary to the Board of Revenue, Lower Provinces, and the Accountant-General, Bengal, for information; also to the Superintending Engineers of the Orissa, South-Western and Sone Circles, and the Examiner, Public Works Accounts, Bengal, for information and guidance.

By order of the Lieutenant-Governor of Bengal,

C. W. ODLING,

Secretary to the Govt. of Bengal.

W. M. D'C.—Reg. No. 152C—202—18-4-93.

FINAL ISSUE.

PUBLIC WORKS DEPARTMENT.

BUDGET ESTIMATE

OF

PROVINCIAL CIVIL WORKS

IN

BENGAL

FOR THE YEAR

1893-94.

CALCUTTA,
The 14th April 1893.

F. J. JOHNSTONE,
Secretary to the Govt. of Bengal,
Public Works Dept.

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REVENUE.

GOVERNMENT OF BENGAL.

BUDGET ESTIMATE OF REVENUE UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1893-94.

BUDGET ESTIMATE OF THE REVENUE THAT WILL BE REALIZED BY, AND ON ACCOUNT OF, PROVINCIAL CIVIL WORKS OF THE PUBLIC WORKS DEPARTMENT IN BENGAL FOR THE YEAR FROM 1ST APRIL 1893 TO 31ST MARCH 1894.

	ACTUALS, 1891-92.	BUDGET ESTIMATE, 1892-93.	REVISED ESTIMATE, 1892-93.	BUDGET ESTIMATE, 1893-94.
	Rs.	Rs.	Rs.	Rs.
Rent of quarters for officers, the returns from which are expected to yield interest on the cost of construction	...	...	...	...
Rent of buildings, the returns from which are not expected to yield interest on the cost of construction	41,965	35,000	35,000	35,000
Casual rent of buildings		5,000	5,000	5,000
Sales of buildings	9,388	10,000	10,000	10,000
„ of tools and plant	14,514	2,000	2,000	2,000
„ of produce	1,186	2,000	2,000	2,000
„ of old materials	6,610	5,000	5,000	5,000
Value of materials received from old buildings	13,354	3,000	3,000	3,000
Unclaimed deposits	10	...	...	...
Fines, refunds, and miscellaneous	23,982	1,20,000	1,00,000	60,000
Rents from Strand bank, Maidan, &c.	49,846	48,000	48,000	48,000
Total ...	1,60,855	2,30,000	2,10,000*	1,70,000†
Total Revenue to be realized in Public Works Department under Provincial Civil Works.	68,838	2,30,000	2,10,000*	1,70,000†
Ditto ditto in Civil Department under ditto ...	92,017	...	...	...
Total as above ...	1,60,855	2,30,000	2,10,000	1,70,000

* This amount is made up of Rs. 1,30,000 on account of the normal receipts, which have been based on the actuals of seven months and approximate figures of five months, and of Rs. 80,000, being profits payable by the Darjeeling-Himalayan Railway Company for two years.

† The decrease in 1893-94 is due to the provision of the profits payable by the Darjeeling-Himalayan Railway Company for one year instead of two years

CHARGES.

GOVERNMENT OF BENGAL.

BUDGET ESTIMATE OF EXPENDITURE ON PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1893-94.

ABSTRACT OF THE ESTIMATED CHARGES FOR PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR FROM 1ST APRIL 1893 TO 31ST MARCH 1894.

	Reference to Detailed Estimate.	Actuals, 1891-92.	Budget Estimate, 1892-93.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.
	Pages.	Rs.	Rs.	Rs.	Rs.
Original Works.					
Civil Buildings	4 to 13	10,70,822	10,25,300	8,90,800	8,72,368
Communications	14 & 15	5,53,740	1,92,000	3,21,500	2,22,384
Miscellaneous Public Improvements ...	16 & 17	59,521	21,700	20,600	11,260
		16,84,083	12,39,000	12,32,900	11,05,952
Repairs.					
Civil Buildings	18 to 52	4,94,687	4,00,000	2,88,900	2,82,100
Communications	53 to 70	6,27,563	5,19,000	5,25,900	5,55,682
Miscellaneous Public Improvements ...	71 & 72	66,743	55,000	62,000	54,000
		11,88,993	9,74,000	8,76,800	8,91,782
Total Works and Repairs.					
Civil Buildings	.....	15,65,509	14,25,300	11,79,700	11,54,468
Communications	.....	11,81,303	7,11,000	8,47,400	7,78,066
Miscellaneous Public Improvements ...	.....	1,26,264	76,700	82,600	65,200
		28,73,076	22,13,000	21,09,700	19,97,734
Establishment	81 to 88	7,64,501	7,19,000	6,97,600	7,06,040
Tools and Plant	89	32,816	39,000	29,100	39,226
Stock and Suspense	90	2,09,801	.....	−71,400	.....
Grand Total ...	.....	38,80,194	29,71,000	27,65,000	27,43,000

ABSTRACT OF THE CHARGES TO BE INCURRED BY THE PUBLIC WORKS DEPARTMENT FROM PROVINCIAL FUNDS AND CONTRIBUTIONS AS DETAILED WITHIN.

	Actuals, 1891-92.	Budget Estimate, 1892-93.	Revised Estimate, 1892-93.	1893-94.					
				Original Works.	Repairs.	Establishment.	Tools and Plant.	Stock and Suspense.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Provision from Provincial Funds.									
In India ...	38,80,194	27,56,000	26,71,210	9,05,952	8,76,782	7,06,040	39,226	...	25,28,000
In England ...	...	2,15,000	93,790	2,00,000	15,000	...	...	...	2,15,000
Total as above ...	38,80,194	29,71,000	27,65,000	11,05,952	8,91,782	7,06,040	39,226	...	27,43,000
Provision from Contribution.									
In India ...	72,366	24,108	85,783	10,000	...	...	...	...	10,000
Grand Total ...	39,52,560	29,95,108	28,50,783	11,15,952	8,91,782	7,06,040	39,226	...	27,53,000

DETAIL OF THE BUDGET ESTIMATE FOR ORIGINAL WORK UNDER

Head of Classification.	Commissionership.	Locality.	Item No.	Project and Work.
				Civil Buildings.
Collectors' and Magistrates' Courts.	Dacca ...	Faridpur ...	1	Constructing a Court-house for the Magistrate and Collector.
	Orissa ...	Angul ...	2	Constructing Civil buildings ... ...
		Cuttack ...	3	Extending record-room in the Collectorate ...
	Patna ...	Chapra ...	4	Extending corner-room in the Collectorate occupied by the Tauzi Department.
Judges' Courts	Presidency ...	Alipur ...	5	Constructing a record-room with racks in the Judge's Court.
		Alipore and Sealdah.	6	Introducing furniture on the unit system in the Judge's Court and Munsif's Court at Alipore and Small Cause Court and Police Court at Sealdah.
	Dacca ...	Mymensingh ..	7	Supplying record racks in 3 rooms in the lower story of the Judge's Court.
Munsifs' Courts	Dacca ...	Bhanga ...	8	Constructing a treble Munsifi with an iron shed for suitors and witnesses, including cost of land.
		Patuakhali ...	9	Constructing a quadruple Munsifi, including cost of land.
	Rajshahi ...	Serajganj ...	10	Converting the subdivisional residence into a double Munsifi.
	Burdwan ...	Jahánabad ...	11	Constructing Treble Munsifi ... ...
		Midnapore ...	12	Constructing single Munsifi ... ...
	Bhágalpur ...	Madhepura ...	13	Constructing a single Munsifi ... ...
	Presidency ...	Kandi ...	14	Constructing single Munsifi ... ...
		Diamond Harbour.	15	Extending the existing Munsifi ... ...
			16	Record-room for the Munsifi ... ...
	Chittagong ...	Comilla ...	17	Constructing a quadruple Munsifi ... ...
Sub-divisional Courts.	Dacca ...	Kishoreganj ...	18	Subdivisional Court ... ...
		Gopalgunge ...	19	Constructing a Court-house for the Sub-Deputy Magistrate and Collector.
			...	Carried over ...

I.

PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1893-94.

Amount of Estimate.	Outlay.		Grant, 1893-94.		Item No.	Remarks and References.
	Actual to end of 1891-92.	Probable during 1892-93.	Amount.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.		
...	...	...	32,300		1	Estimate under preparation in Chief Engineer's office.
...	...	...	20,000		2	Estimate called for in letter No. 316B, dated 18th January 1893.
10,842	...	...	10,000		3	Estimate sanctioned in letter No. 1478B, dated 9th March 1893.
3,668	...	...	3,600	65,900	4	Estimate sanctioned in letter No. 1327B, dated 3rd March 1893.
...	...	...	20,000		5	Estimate under consideration.
...	...	...	5,000		6	Project under consideration.
5,815	...	...	5,800	30,800	7	Estimate sanctioned in letter No. 2364B, dated 14th April 1893.
36,450	4,190	30,590	1,700		8	Estimates sanctioned in letters Nos. 2394B and 2397B, both dated 21st August 1891.
33,324 830	... ...	5,670 830	27,500		9	Estimate for the building, amounting to Rs. 33,324, sanctioned in letters Nos. 5975B and 2356B, dated 26th November 1892 and 14th April 1893, respectively. Estimate for land amounting to Rs. 830 sanctioned in letter No. 5971B, dated 26th November 1892.
...	...	...	11,000		10	Estimate received and under consideration.
...	...	...	7,700		11	Estimate called for in letter No. 531B, dated 31st January 1893.
...	...	...	5,000		12	Estimate called for in letter No. 1306B, dated 3rd March 1893.
...	...	...	5,000		13	Estimate called for in letter No. 1515B, dated 10th March 1893.
...	...	...	4,000		14	Estimate received and under consideration.
4,816	...	...	4,800		15	Estimate sanctioned in letter No. 613B, dated 4th February 1893.
2,549	...	...	2,600		16	Estimate sanctioned in letter No. 613B, dated 4th February 1893.
...	...	...	5,000	74,300	17	Estimate received and under consideration.
...	...	...	12,000		18	Estimate called for in letter No. 616B, dated 4th February 1893.
4,321	...	...	4,300		19	Estimate sanctioned letter No. 2160B, dated 6th April 1893.
...	...	...	16,300	1,71,000		

DETAIL OF THE BUDGET ESTIMATE FOR ORIGINAL WORKS UNDER

Head of Classification.	Commissionership.	Locality.	Item No.	Project and Work.
				Civil Buildings—*continued.* Brought forward ...
Sub-divisional Courts—*concluded.*	Rajshahi ...	Siliguri ...	20	Deputy Magistrate's Court-house ...
	Burdwan ...	Jahánabad ...	21	Constructing a subdivisional Court-house ...
Subdivisional residences.	Presidency ...	Kandi ...	22	Constructing a residence for the Subdivisional Officer.
Circuit-houses...	Orissa ...	Cuttack ...	23	Enlarging the existing Public Works Department bungalow at Toolsipur to provide accommodation for a Circuit-house.
	Chittagong ...	Noakhali ...	24	Additions and alterations to Circuit-house to provide accommodation for the District Officer as well as a Circuit-house.
	Patna ...	Gaya ...	25	Constructing a Circuit-house ... ...
Excise ...	Presidency ...	Russa ...	26	Distillery ... ...
Residence for Local Government.	Rajshahi ...	Darjeeling ...	27	Additions to the Durbar Hall ... ...
Stamp and Stationery.	Calcutta ...	Calcutta ...	28	Constructing buildings for the Stamp and Stationery Office.
.....	.....	.....	29	Minor Works (Administration) ... ...
High Court ...	Calcutta ...	Calcutta ...	30	Underpinning the south walls of the centre tower and south verandah of the High Court buildings.
.....	.....	.....	31	Minor Works (Law and Justice) ... ...
Central Jails ...	Bhágalpur ...	Bhágalpur ...	32	Constructing five cells for male prisoners in the Central Jail.
			33	Constructing four cells for female prisoners in the Central Jail.
	Rajshahi ...	Boalia ...	34	Constructing a guard-house in the Central Jail ...
District Jails ...	Dacca ...	Barisál ...	35	Additions and alterations to godown to Ward C to make it a sleeping ward.
			36	Dismantling and re-building the enclosure wall of the Jail.
	Bhágalpur ...	Malda ...	37	Constructing an undertrial Ward in the Jail ...
	Calcutta ...	Calcutta ...	38	Constructing corrugated iron screens over the roof of the press sheds in the separation enclosure of the Presidency Jail.
	Presidency ...	Khulna ...	39	Enlarging the existing Jail ... ...
		Alipore ...	40	Extending workshops in the Jail ... ...
				Carried over ...

I—*continued.*

PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1893-94—*continued.*

Amount of Estimate.	Outlay.		Grant, 1893-94.		Item No.	Remarks and References.
	Actual to end of 1891-92.	Probable during 1892-93.	Amount.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.		
...	...	...	16,300	1,71,000		
7,363	...	...	4,300		20	Estimate sanctioned in letter No. 575B, dated 2nd February 1893.
...	...	...	10,000	30,600	21	Estimate called for in letter No. 179T—B, dated 27th September 1892.
6,059	...	...	6,000	6,000	22	Estimate sanctioned in letter No. 191B, dated 13th January 1893.
3,804	...	...	3,800		23	Estimate sanctioned in letter No. 754B, dated 10th February 1893.
...	...	...	3,400		24	Estimate called for in letter No. 627B, dated 6th February 1893.
9,298	...	...	9,200	16,400	25	Estimate sanctioned in letter No. 1368B, dated 6th March 1893.
29,970	...	25,000	4,500	4,500	26	Revised estimate sanctioned in letter No. 750B, dated 10th February 1893.
...	...	...	12,000	12,000	27	Estimate received and under consideration.
...	...	...	90,000	90,000	28	Estimate called for in letter No. 2291B, dated 11th April 1893. The whole project is estimated to cost Rs. 5,30,000, including the block on the Strand Road side estimated to cost Rs. 1,90,000.
...	...	...	20,000	20,000	29	
31,047	...	6,000	25,000	25,000	30	Estimate sanctioned in letter No. 5849B, dated 22nd November 1892.
...	...	...	8,000	8,000	31	
...	...	...	5,000		32	Estimate called for in letter No. 627B, dated 6th February 1893.
...	...	...	4,000		33	Estimate called for in letter No. 627B, dated 6th February 1893.
10,097	...	...	10,100	19,100	34	Estimate sanctioned in letters Nos. 744B and 2003B, dated 10th February and 29th March 1893 respectively.
3,494	...	...	3,500		35	Estimate sanctioned in letter No. 1130B, dated 24th February 1893.
...	...	...	3,000		36	Estimate received and under consideration.
4,679	...	...	4,700		37	Estimate sanctioned in letter No. 2144B, dated 6th April 1893.
5,818	...	2,000	3,800		38	Estimate sanctioned in letter No. 1797B, dated 21st March 1893.
...	...	...	12,000		39	Estimate received and under consideration.
14,955	...	10,000	4,900		40	Estimate sanctioned in letter No. 1543B, dated 11th March 1893.
...	...	...	31,900	4,02,600		

DETAIL OF THE BUDGET ESTIMATE FOR ORIGINAL WORKS UNDER

Head of Classification.	Commissionership.	Locality.	Item No.	Project and work.
				Civil Buildings—*continued.*
				Brought forward ...
District Jails—*concluded.*	Patna ...	Arrah ...	41	Water-supply, Arrah Jail ...
		Motihari ...	42	Constructing upper-storied sleeping rooms for the head-warder and warders over the gate buildings in the Jail.
	Chittagong ...	Comilla ...	43	Additional accommodation in the Jail ...
Look-ups ...	Dacca ...	Náráyanganj	44	Constructing a sub-jail ... ...
.....	.....	.....	45	Providing pumps, pipes and settling tanks for drinking water in certain jails and look-ups.
.....	.....	.....	46	Minor Works (Jails) ... ...
Police ...	Orissa ...	Angul ...	47	Constructing a police-station ... ...
	Dacca ...	Faridpur ...	48	Constructing a residence for the District Superintendent of Police.
		Mymensingh ...	49	Ditto ditto ...
	Chittagong ...	Noakhali ...	50	Constructing a residence for the District Superintendent of Police.
	Calcutta ...	Calcutta ..	51	Constructing a latrine for the use of the public frequenting the Police Court and of the Town Guard in Chattawallah Gully.
	Presidency ...	Khulna ...	52	Constructing Police barrack with two cooksheds...
			53	Constructing Police Hospital with two cooksheds and latrines.
	Bhágalpur ...	Bhágalpur ...	54	Constructing barrack for Military Police ...
	.....	.....	55	Minor Works (Police) ... ...
Government Colleges and Schools.	Calcutta ...	Calcutta ...	56	Constructing a School of Art and Art Gallery ...
			57	Constructing a chemical laboratory in the Presidency College.
			58	Fittings for ditto ... ...
			59	Constructing latrines for the Presidency College and Hare School, altering the water-closets in the south-east and south-west corner rooms, and removing the gymnasium from its present position.
			60	Erecting railing between Hindu School and Municipal tank.
				Carried over ...

I—*continued.*

PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1893-94—*continued.*

Amount of Estimate.	Outlay.		Grant, 1893-94.		Item No.	Remarks and References.
	Actual to end of 1891-92	Probable during 1892-93.	Amount.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.		
...	...	...	31,900	4,02,600		
13,607	...	11,107	2,500		41	Estimate sanctioned in letter No. 4599B, dated 1st September 1892.
2,834	...	...	2,800		42	Estimate sanctioned in letter No. 1811B, dated 22nd March 1893.
22,982	...	...	9,000	46,200	43	Estimate sanctioned in letter No. 2151B, dated 6th April 1893.
10,828	...	...	10,800	10,800	44	Estimate sanctioned in letter No. 878B, dated 10th February 1893.
...	...	...	2,500	2,500	45	Project under consideration.
...	...	...	20,000	20,000	46	
11,085	...	7,000	4,100		47	Estimate sanctioned in letter No. 5396B, dated 25th October 1892.
7,389	...	...	7,400		48	Estimate sanctioned in letter No. 2052B, dated 30th Marc 1893.
...	...	...	6,200		49	Estimate called for in letter No. 1869B, dated 23rd March 1893.
7,606	...	1,606	6,000		50	Estimate sanctioned in letter No. 536B, dated 31st January 1893.
5,362	...	4,000	1,300		51	Estimate sanctioned in letter No. 6565B, dated 27th December 1892.
4,658	...	...	4,600		52	Estimate sanctioned in letter No. 1668B, dated 17th March 1893.
...	...	...	3,300		53	Estimate called for in letter No. 1672B, dated 17th March 1893.
...	...	...	3,000	35,900	54	Estimate called for in letter No. 627B, dated 6th February 1893.
...	...	...	5,000	5,000	55	
1,49,884	22,344	1,21,500	6,000		56	Estimate sanctioned in letter No. 5052B, dated 24th September 1892.
82,428	...	43,400	39,000		57	Estimate sanctioned in letter No. 230B, dated 15th January 1892.
...	...	...	27,600		58	Estimate called for in letter No. 969B, dated 18th February 1893.
5,394	...	...	5,400		59	Estimate sanctioned in letter No. 1926B, dated 24th March 1893.
3,920	...	...	3,900		60	Estimate sanctioned in letter No. 224B dated 14th January 1893.
...	...	...	81,900	5,23,000		

DETAIL OF THE BUDGET ESTIMATE FOR ORIGINAL WORKS UNDER

Head of Classification.	Commissionership.	Locality.	Item No.	Project and Work.
				Civil Buildings—*continued.*
				Brought forward ...
Government Colleges and Schools—*concluded.*	Orissa ...	Cuttack ...	61	Constructing an additional building for the accommodation of the 1st and 2nd-year classes, and also of the Science class and the Laboratory in the Ravenshaw College.
	Burdwan ...	Sibpur ...	62	Improving the frontage of the College compound.
			63	Constructing an Observatory for the Civil Engineering College.
	Rajshahi ...	Pabna ...	64	Additions to the zillah school ... ...
		Rangpur ..	65	Constructing four additional rooms in the zillah school.
	Bhágalpur ...	Malda ...	66	Constructing a building for the zillah school ...
.....	.....	.....	67	Minor Works (Education) ... ...
Hospitals and Dispensaries.	Burdwan ...	Howrah ...	68	Constructing a female ward in the General Hospital.
	Calcutta ...	Sealdah ...	69	Constructing a male ward for surgical cases in the Campbell Hospital.
Medical Colleges and Schools.	Calcutta ..	Sealdah ...	70	Latrines for teachers, students and servants in the Campbell Medical School
Lunatic Asylums.	Presidency ...	Berhampore ..	71	Constructing an upper story over the quarters of the Overseer of the Lunatic Asylum.
	Dacca ...	Dacca ...	72	Constructing a small *post-mortem* house in the Lunatic Asylum.
.....	.....	.....	73	Minor Works (Medical) ... ...
Registration ...	.....	.....	74	Minor Works (Registration) ... ...
Customs ...	.....	.....	75	Minor Works ... ...
Miscellaneous...	Patna ...	Darbhanga ...	76	Constructing a residence for the Collector ...
	Calcutta ...	Calcutta ...	77	Adding a wing to the Opium godown ...
				Carried over ...

1—*continued.*

PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1893-94—*continued.*

Amount of Estimate.	Outlay.		Grant, 1893-94.		Item No.	Remarks and References.
	Actual to end of 1891-92.	Probable during 1892-93.	Amount.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.		
...	...	...	81,900	5,23,000		
15,000	...	5,000	10,000(c)		61	Estimate sanctioned in letter No. 2474B of 18th May 1892. [Of the estimated amount Rs. 10,000 to be met from contribution and Rs. 5,000 from Government contribution.]
16,562	...	10,562	6,000		62	Estimate sanctioned in letter No. 3665C, dated 8th December 1891.
...	...	...	2,500		63	Estimate called for in letter No. 627B, dated 6th February 1893.
...	...	...	8,000		64	Estimate called for in letter No. 627B, dated 6th February 1893. The estimate will probably amount to Rs. 13,000, of which Rs. 8,000 will be met from Government contribution and the balance from surplu funds of the school.
...	...	...	4,500		65	Estimate called for in letter No. 627B, dated 6th February 1893. The estimate will probably amount to Rs. 9,000, of which Rs. 4,500 will be given from the surplus funds of the school.
13,000	...	...	5,000	1,17,900	66	Estimate sanctioned in letter No. 2373B, dated 14th April 1893. Of the estimated amount Rs. 5,000 will be met from Government contribution, Rs. 6,000 from contribution from private subscriptions, and Rs. 2,000 from surplus receipts of the school.
...	...	...	5,000	5,000	67	
...	...	...	20,000		68	Estimate under preparation in Chief Engineer's office.
...	...	...	13,700	33,700	69	Estimate called for in letter No. 1642B, dated 15th March 1893.
3,086	...	...	3,000	3,000	70	Estimate sanctioned in letter No. 1988B, dated 28th March 1893.
...	...	...	3,000		71	Estimate called for in letter No. 627B, dated 6th February 1893.
...	...	...	2,500	5,500	72	Estimate received and under consideration.
...	...	...	2,000	2,000	73	
...	...	...	4,000	4,000	74	
...	...	...	2,000	2,000	75	
25,666	...	16,000	9,600		76	Estimate sanctioned in letter No. 5448B, dated 24th October 1892.
1,25,466	...	74,000	47,000		77	Estimate sanctioned in letter No. 853B, dated 16th February 1892.
...	...	...	56,600	6,96,100		

DETAIL OF THE BUDGET ESTIMATE FOR ORIGINAL WORKS UNDER

Head of Classification.	Commissionership.	Locality.	Item No.	Project and Work.
				Civil Buildings—*concluded.*
				Brought forward ...
Miscellaneous—*concluded.*	Bhágalpur ...	Malda ...	78	Alterations to the existing zillah school building to adapt it as a residence for Civil Surgeon or Superintendent of Police.
	Burdwan ...	Suri ...	79	Constructing a residence for Civil Surgeon ...
	Presidency ...	Belgachea ...	80	Constructing a building for the Bengal Veterinary Institution.
.....	.....	... ..	81	Reserve (for Civil Buildings) ... ...
				Total Civil Buildings ...
				Deduct amount of Contribution ...
				Balance chargeable to Provincial Funds ...

I—*continued.*

PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1893-94—*continued.*

Amount of Estimate.	Outlay.		Grant, 1893-94.		Item No.	Remarks and References.
	Actual to end of 1891-92.	Probable during 1892-93.	Amount.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.		
...	...	...	56,600	6,96,100		
...	...	...	5,000		78	Estimate received and under consideration.
...	...	...	4,500		79	Estimate called for in letter No. 1872B, dated 14th April 1892.
...	...	10,000	74,700	1,40,800	80	Estimate under preparation in Chief Engineer's office.
...	...	...	45,468	45,468	81	
...	...	...	...	8,82,368		
...	...	...	...	10,000		
...	...	...	...	8,72,368		

DETAIL OF THE BUDGET ESTIMATE FOR ORIGINAL WORKS UNDER

Head of Classification.	Commissionership.	Locality.	Item No.	Project and work.
				Communications.
Metalled and bridged roads.	Chota Nagpur	Ranchi to Purulia.		First Section—
			82	Collection of metal for widening the metalled portion.
			83	Collection of metal for increasing the depth of the existing metalling.
				Second Section—
			84	Collection of metal for widening the metalled portion.
		Ranchi to Chaibassa.		Third Section—
			85	Constructing road from Bandgaon to Chakradharpur.
				Fourth Section—
			86	Completing road from Chakradharpur to Chaibassa.
		Ranchi to Kolinga Railway Station *viâ* Lodma and Bassia.	87	Surveying the Feeder road ... ...
		Chas to Gulbera.	88	Compensation for land ... ...
		Hazaribagh to Ranchi.	89	Constructing a causeway over the Damodar river at Ramgurh.
	Patna ...	Motihari Lake Road.	90	Metalling the berms of the road ... ...
	Rajshahi ...	Darjeeling Lebong Road.	91	Constructing road ... ...
		Tista Valley Road.	92	Reconstructing the Gale Jhora bridge ...
		Tista to Rishi Road.	93	Reconstructing bridges on the road... ...
		Garidhura to Naxalbari Road.	94	Constructing a 5-feet culvert and a 30-feet bridge
		Lachen and Lochung Valley Road.	95	Constructing road ... ...
		Ghoompahar Cart Road.	96	Extension of the road from Gyribash to Semanabasti.
	Burdwan ...	Howrah Foreshore Road.	97	Constructing road, including cost of land ...
Raised and bridged and unmetalled roads.	Rajshahi ...	Terihana to Bagdogra Road.	98	Resectioning the portion of the road from Tirihana to Singhi Jhora and constructing timber bridges thereon.
	Orissa ...	Ticarpara Road to Angul.	99	Constructing road ... ...
	Chittagong ...	Burkul Tramway.	100	Improvements to the Burkul Tramway ...
		Demagiri to Fort Tregear Road.	101	Constructing Tuichong bridge ... ...
		Rangamati to Demagiri Road.	102	Improvements to the road ... ...
Accommodation for travellers.	Chota Nagpur	Chaibassa ...	103	Constructing a Dák bungalow ... ...
.....	.....	.....	104	Minor Works (communications) ... ...
.....	.....	.....	105	Grant to District Board of Palamau for roads in that district.
				Total Communications ...

I—*continued.*

PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1893-94—*continued.*

Amount of Estimate.	Outlay.		Grant, 1893-94.		Item No.	Remarks and References.
	Actual to end of 1891-92.	Probable during 1892-93.	Amount.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.		
2,709	...	1,000	1,700		82	Estimate sanctioned in letter No. 357C, dated 21st January 1892.
2,823	...	...	2,800		83	Estimate sanctioned in letter No. 1563C, dated 11th March 1893.
4,380	1,337	1,500	1,500		84	Estimate sanctioned in letter No. 357C, dated the 21st January 1892.
86,200	25,267	15,012	45,900		85	Estimate sanctioned in letter No. 1425C, dated 17th March 1892.
51,687	...	40,312	11,300		86	Estimate sanctioned in letter No. 6653C, dated 31st December 1892.
3,800	24	2,500	1,300		87	Estimate sanctioned in letter No. 99C, dated 11th January 1892.
5,872	2,551	1,500	1,800		88	Estimate sanctioned in letter No. 2564C, dated 10th November 1888.
...	...	...	5,000		89	Estimate called for in letter No. 646C, dated 6th February 1893.
5,424	...	...	5,400		90	Estimate sanctioned in letter No. 1073C, dated 22nd February 1893.
3,35,613	2,33,723	61,850	6,900		91	Revised estimate sanctioned in letter No. 650C, dated 6th February 1893.
9,088	...	2,000	7,000		92	Estimate sanctioned in letter No. 6552C, dated 27th December 1892.
11,990	...	...	12,000		93	Estimates sanctioned in letters Nos. 2078C, and 2080C, dated 30th March 1893.
5,445	...	1,940	3,500		94	Estimate sanctioned in letter No. 6386C, dated 15th December 1892.
40,000	...	5,000	5,000		95	Estimate sanctioned in letter No. 6554C, dated 27th December 1892.
6,711	...	...	6,700		96	Estimate sanctioned in letter No. 1897C, dated 24th March 1893.
1,13,349	...	35,849	50,000	1,67,800	97	Estimates sanctioned in letters Nos. 5992C and 735C, dated 28th Nov. 1892 and 10th Feb. 1893, respectively.
9,756	...	...	9,700		98	Estimate sanctioned in letter No. 596C, dated 3rd February 1893.
7,837	...	3,600	4 200		99	Estimate sanctioned in letter No. 5123C, dated 3rd October 1892.
...	...	...	3,000		100	Estimate called for in letter No. 648C, dated 6th February 1893.
...	...	...	9,200		101	Estimate under preparation in Chief Engineer's Office.
...	...	...	5,000	31,100	102	Estimate called for in letter No. 648C, dated 6th February 1893.
3,169	...	2,669	500	500	103	Estimate sanctioned in letter No. 2319C, dated 11th May 1892.
...	...	...	9,984	9,984	104	
...	...	...	13,000	13,000	105	
...	...	...	...	2,22,384		

DETAIL OF THE BUDGET ESTIMATE FOR ORIGINAL WORKS UNDER

Head of Classification.	Commissionership.	Locality.	Item No.	Project and Work.
				Miscellaneous Public Improvements.
Miscellaneous	Presidency ...	Murshidabad	106	Protecting the whole length of the Murshidabad slope.
.....	.....	.....	107	Minor Works (Miscellaneous Public Improvements.)
				Total Miscellaneous Public Improvements ...

ABSTRACT OF THE GRANT

Civil Buildings ...	...
Communications ...	...
Mis. Pub. Improvements	...
Total	...

I—*concluded.*

PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1893-94—*concluded.*

Amount of Estimate.	Outlay.		Grant, 1893-94.		Item No.	Remarks and References.
	Actual to end of 1891-92.	Probable during 1892-93.	Amount.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.		
22,244	7,628	8,420	6,200	6,200	106	Estimate sanctioned in letter No. 4989M.P.I., dated 21st September 1892.
...	...	...	5,000	5,000	107	
...	...	...	...	11,200		

PROVIDED ABOVE.

Provincial Funds.	Contributions.	Total.
Rs.	Rs.	Rs.
8,72,368	10,000	8,82,368
2,22,384	.....	2,22,384
11,200	.....	11,200
11,05,952	10,000	11,15,952

GOVERNMENT OF BENGAL.

PART II.

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1893-94.

Head of Classification.	Commissionership.	Locality and Particulars.	Estimate, 1893-94. Ordinary.	Estimate, 1893-94. Quadrennial.	Estimate, 1893-94. Total.	Estimate, 1892-93. Amount.	Estimate, 1892-93. Total.	Quadrennial repairs when last executed.
		Civil Buildings.	Rs.	Rs.	Rs.	Rs.	Rs.	
Collectors' and Magistrates' Courts.	Calcutta ..	Collectors' and Magistrates' Courts at—						
		Calcutta (Magistrate's Court)	500	...	500	...	...	Built in 1890-91.
	Presidency	Alipore (Magistrate's Court)	...	7,000		5,000		1888-89, 1889-90, and partially in 1892-93.
		*Jessore	...	...		...		
		Khulna (Magistrate's and Collector's Court).	50	...		...		1889-90.
		Krishnagar (Joint-Magistrate's Court).	20	...		...		1892-93.
		Berhampore. Old Collector's Court.	...	1,600		...		1891-92.
		Berhampore. New Collector's Court in barrack No. 3.	50	...	8,720	...	5,000	1882-83. 1891-92.
	Burdwan	*Burdwan	...	...		...		1891-92.
		*Bankura	...	...		...		1888-89.
		*Suri	...	...		...		1889-90.
		*Hooghly	...	...		...		1887-88 & 1888-89
		Howrah (Magistrate's Court)	200	...		...		1891-92.
		Midnapore (Collector's Court)	500	...	700	...	...	1890-91.
	Rajshahi	*Boalia	...	...		...		1891-92.
		*Pabna	...	...		...		1890-91.
		*Bogra	...	...		...		1891-92.
		*Jalpaiguri	...	...		...		1887-88 & 1888-89.
		* „ (Commissioner's Cutcherry and Residence).	...	...		...		Built in 1888-89.
		*Dinajpur	...	...		...		1891-92.
		*Rangpur	...	...		...		1891-92.
		Darjeeling ...	...	...		600		1892-93.
		„ (Deputy Commissioner's Office).	600	...	600	...	600	1891-92.
	Dacca ...	*Dacca Collector's Court	...	...		...		1891-92.
		*Dacca Magistrate's „	...	...		...		1891-92.
		*Faridpur (Magistrate's and Collector's Court).	...	...		...		1891-92.
		*Barisál (Magistrate's and Collector's Court).	...	...		...		Partly in 1891-92.
		*Mymensingh (Magistrate's and Collector's Court).	...	...	...	...	...	1887-88 & 1888-89.
	Chittagong	* Chittagong ...	...	...		...		1891-92.
		* Noakhali	...	...		...		1891-92.
		* Comilla	...	...		...		1891-92.
		Rangamáti ...	3,000	...	3,000	...	...	1890-91.
		Carried over ...	...	...	13,520	...	5,600	

* Buildings entrusted to the agency of District Boards for maintenance.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1893-94—*continued.*

Head of Classification.	Commissionership.	Locality and Particulars.	Estimate, 1893-94. Ordinary.	Estimate, 1893-94. Quadrennial.	Estimate, 1893-94. Total.	Estimate, 1892-93. Amount.	Estimate, 1892-93. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	13,520	...	5,600	
Collectors' and Magistrates' Courts—*continued.*	Patna' ...	Collectors' and Magistrates' Courts at—						
		Bankipore. Collector's Cutcherry, District Police Superintendent's Office and Hajat.		...		...		1890-91.
		Bankipore. Commissioner's Cutcherry.		...		1,800		1892-93.
		Gaya Old	600	...		4,000		1892-93.
		Gaya New		...				
		Arrah		...		...		1890-91.
		Darbhanga		4,000		...		1889-90.
		Chapra		...		4,500		1892-93.
		Motihari Old ...		...		...		1891-92.
		Motihari New ...		...		...		1891-92.
		Muzaffarpur		...		...		1890-91.
					4,600		10,300	
	Bhágalpur	* Monghyr	...	...		...		1890-91.
		* Bhágalpur	...	...		...		1889-90.
		* Dumka	...	...		...		Partly in 1887-88 and partly in 1891-92.
		* Purnea	...	...		...		1890-91.
		* Malda	...	...		...		1889-90.
					...		...	
	Chota Nagpur.	Hazáribágh	...	...		3,500		1892-93.
		Ranchi Old ...	...	...		...		1891-92.
		Ranchi New ...	...	900		...		1888-89.
		Chaibassa	150	...		...		Partly in 1888-89 and partly in 1889-90.
		Purulia	...	...		...		1891-92.
		Daltongunge Old ...	...	...		800		1892-93.
		Daltongunge New ...	...	...		1,800		1892-93.
					1,050		6,100	
	Orissa ...	Balasore Old Collectorate...	...	900		...		1890-91.
		Balasore New ditto	...	400		...		1890-91.
		Cuttack	1,500	...		...		1891-92.
		Puri	1,000	...		...		Partly in 1889-90 and partly in 1890-91.
					3,800		...	
	...	Ordinary repairs to Court-houses, Treasuries, and Record-rooms	...†	...		4,875		
					...		4,875	
		Carried over ...	...	...	22,970	...	26,875	

* Buildings entrusted to the agency of District Boards for maintenance.
† Grant provided against particular buildings.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1893-94—*continued.*

Head of Classification.	Commissionership.	Locality and Particulars.	Estimate, 1893-94. Ordinary.	Estimate, 1893-94. Quadrennial.	Estimate, 1893-94. Total.	Estimate, 1892-93. Amount.	Estimate, 1892-93. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	22,970	...	26,875	
Judges' Courts.	Presidency	Judges' Courts at—						
		Alipore	...	...		...		
		*Jessore	...	...		...		
		Khulna	50	...		...		1892-93.
		„ (Temporary Court buildings).	...	..		...		1891-92.
		Krishnagar	20	...		2,600		1892-93.
		Berhampore (Judge's Court, Bar Library, and Government Pleader's office).	...	...		2,400		1892-93.
					70		5,000	
	Burdwan	*Burdwan	...	..		...		
		*Bankura	..	...		...		
		*Suri	...	...		...		
		*Hooghly	...	...		...		
		Midnapore	300	...		...		1890-91.
					300		...	
	Rajshahi	*Boalia	...	...		...		
		*Pabna	...	...		...		
		*Bogra	..	...		...		
		*Dinajpur	...	...		...		
		*Rangpur	...	...		...		
					...		...	
	Dacca ...	*Dacca	...	...		...		
		*Faridpur	...	...		...		
		*Barisál	...	...		...		
		*Mymensingh	...	...		...		
					...		...	
	Chittagong	*Chittagong (Law Courts, Fairy Hill).	...	...		...		
		*Noakhali	...	...		...		
		*Comilla	...	...		...		
					...		...	
	Patna ...	Bankipore	†	...		2,400		1892-93.
		Gaya		...		...		1892-93.
		Arrah		...		...		1890-91.
		Darbhanga		†		...		1889-90.
		Chapra		...		...		1892-93.
		Motihari		...		...		1891-92.
		Muzaffarpur		...		...		1890-91.
					...		2,400	
	Bhágalpur	*Monghyr	...	...		...		
		*Bhágalpur	...	...		...		
		*Purnea	...	...		...		
		*Malda	...	...		...		
					...		...	
	Orissa ...	Balasore	...	.		...		
		Cuttack	†	...		...		
		Puri	†	...		...		
					...		...	
		Carried over ...	...	...	23,340	...	34,275	

* Buildings entrusted to the agency of District Boards for maintenance.
† Included under Collector's and Magistrate's Courts.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1893-94—*continued.*

Head of Classification.	Commissionership.	Locality and Particulars.	Estimate, 1893-94. Ordinary.	Estimate, 1893-94. Quadrennial.	Estimate, 1893-94. Total.	Estimate, 1892-93 Amount.	Estimate, 1892-93 Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	..	...	23,340	...	34,275	
Munsifs' Courts.	Presidency	Munsifs' Courts at—						
		Khulna	100	...		...		
		Barasat	1,000	...		...		Built in 1889-90.
		*Narail		...		...		
		*Bangaon	...	...		...		
		Baruipur	100	...		400		1892-93.
		Diamond Harbour ...	50	...		...		1890-91.
		Lalbagh	...	...		...		1890-91.
		Kandi	...	500		...		1889-90.
		Azimganj	...	50		...		1889-90.
		Basirhat	300	...		...		Repaired annually.
		Satkhira	200	...		...		Repaired annually.
		Bagerhat	...	...		...		Under construction.
					2,300		400	
	Burdwan	*Kalna	...	...		...		
		*Bood-Bood	...	...		...		
		*Kotulpur	...	...		...		
		*Khatra	...	...		...		
		Dantun	100	..		...		New building.
		Contai	...	300		...		1889-90.
		Katwa	...	...		...		1890-91.
					400		...	
	Rajshahi	*Nowgong	...	...		...		
		*Nawabganj	...	...		...		
		*Phulbari	..	...		...		
		*Shazadpur	...	...		...		
					...		...	
	Dacca ...	*Munshiganj	...	...		...		
		*Manikganj	...	...		...		
		*Rajbari	...	...		...		
		*Madaripur (Record-room)...	...	...		...		
		*Patuakhali	...	...		...		
		*Kishorganj	...	...		...		
		*Kaliganj	...	...		...		
		*Náráyanganj	...	...		...		
		*Atia	...	...		...		
					...		...	
	Chittagong	*Cox's Bazar	...	...		...		
		*Nobinagar	...	...		...		
		*Hatia	...	...		...		
		*Putteah	...	...		...		
		*Hathazari	...			...		
		*Anwara (Record-room) ...	...	...		...		
					...		...	
	Patna ...	Bihár	...	...		...		1891-92.
		Aurangabad	...	250		...		1889-90.
		Aliganj	...	...		...		1891-92.
					250		...	
	Bhágalpur	*Bánka	...	...		...		
		*Basantpur (Araria) ...	...	...		...		
		*Katyar	...	...		...		
					...		...	
		Carried over ..	...	...	26,290	...	34,675	

* Buildings entrusted to the agency of District Boards for maintenance.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1893-94—*continued.*

Head of Classification.	Commissionership.	Locality and Particulars.	Estimate, 1893-94. Ordinary.	Estimate, 1893-94. Quadrennial.	Estimate, 1893-94. Total.	Estimate, 1892-93. Amount.	Estimate, 1892-93. Total.	Quadrennial repairs which last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs	Rs.	
		Brought forward ...	...	...	26,290	...	34,675	
Munsifs' Courts—*concld.*	Chota Nagpur.	Munsifs' courts at—						
		Mokutpur	...	...		...		1891-92.
		Raghunathpur	...	...		...		1891-92.
		Lohardaga	...	...		...		Built in 1888-89.
		Chatra	...	400		...		
					400		...	
	Orissa ...	Jajpur	100	...		...		1888-89.
					100		...	
Subdivisional Courts.	Presidency	Sub-divisional Courts at—						
		Barrackpore ...	...	900		...		1889-90.
		Barasat	500	...		...		1891-92.
		*Narail	...	...		...		Temporary building, 1888-89.
		*Jhenidah	...	...		...		1888-89.
		*Magura	...	...		...		1889-90.
		*Bangaon	...	...		...		1891-92.
		Baruipur	...	...		...		1888-89.
		Diamond Harbour ...	50	...		...		1890-91.
		Meherpur	30	...		...		1891-92.
		Chuadanga	...	...		1,200		1892-93.
		Port Canning (Tehsil office)	50	...		...		1891-92.
		Kumarkhali (ditto) ...	20	...		...		1891-92.
		Kushtia	...	...		1,800		1892-93.
		Ranaghat	30	...		...		1891-92.
		Jangipur	...	1,400		...		1889-90.
		Lalbag	...	...		...		1890-91.
		Basirhat	...	1,000		...		1889-90.
		Satkhira	...	1,000		...		1889-90.
		Bagerhat	...	350		...		1889-90.
					5,330		3,000	
	Burdwan	*Kalna	...	...		...		1888-89.
		*Raniganj	...	...		...		1891-92.
		*Serampore	...	...		...		Partly in 1891-92.
		*Bishanpur	...	...		...		1891-92.
		*Rampur Hát	...	...		...		1889-90.
		Jahánabad	...	...		...		1887-88.
		Ulubaria	625	...		...		1888-89.
		Tamluk	1,800	...		...		1888-89.
		Garhbeta	...	500		...		1889-90.
		Ghatal	1,650	...		1,200		1892-93.
		Contai	...	500		...		1889-90.
		Katwa	...	...		200		1892-93.
					5,075		1,400	
	Rajshahi	*Nator	...	...		...		1889-90.
		*Sirajganj	...	...		...		1891-92.
		*Nowgong	...	...		...		1891-92.
		*Kurigram	...	...		...		Temporary building, 1891-92.
		*Nilphamaree	...	...		...		1891-92.
		Carried over ...	...	...	37,195	...	39,075	

* Buildings entrusted to the agency of District Boards for maintenance.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVI WORKS IN BENGAL FOR THE YEAR 1893-94—*continued.*

Head of Classification.	Commissionership.	Locality and Particulars.	Estimate, 1893-94. Ordinary.	Estimate, 1893-94. Quadrennial.	Estimate, 1893-94. Total.	Estimate, 1892-93. Amount.	Estimate, 1892-93. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	37,195	...	39,075	
Sub-divisional Courts—*contd.*	Rajshahi *concld.*	Sub-divisional Courts at—						
		*Gaibandha	...	...		...		Temporary building, 1889-90.
		*Saidpur	...	...		...		Temporary building, 1887-88.
		Kalimpong	300	...		300		1892-93.
		Siliguri	350	...		...		1891-92.
		Kurseong	200	...	850	...	300	1891-92.
	Dacca ...	*Munshiganj	...	...		...		Temporary building, 1890-91.
		*Manikganj	...	...		...		Temporary, 1890-91.
		*Jamálpur	...	...		...		Temporary building, 1889-90.
		*Rajbari	...	...		...		Temporary building; built in 1888-89.
		*Madaripur	...	...		...		1890-91.
		*Pirojpur	...	...		...		1891-92.
		*Patuakhali	...	...		...		Temporary building, 1890-91.
		*Bhola	...	...		...		1891-92.
		*Kishorganj	...	...		...		Temporary building, 1889-90.
		*Náráyanganj	...	...		...		Completed in 1890-91.
		*Netrokona	...	...	...	...	...	Built in 1889-90.
	Chittagong	*Cox's Bazar ...	...	...		...		1889-90.
		* " (Khas Tehsil Office)	...	...		...		Built in 1889-90
		*Brahmanbaria ...	...	...		...		1891-92.
		*Chandpore	...	...		...		1891-92.
		Rowjan (Khas Tehsil Office)	...	...		...		Built in 1888-89.
		Bunderban	750	...		...		1891-92.
		Ruma	...	...	750	...	...	1885-86.
	Patna	Patna City		...		...		1891-92.
		Dinapore		...		...		1891-92.
		Barh		...		...		1891-92.
		Bihár		...		...		1891-92.
		Sasarám		...		...		1891-92.
		Bhabhua		...		...		1690-91.
		Buxar		1,000		...		1889-90.
		Nawadah		...		375		1892-93.
		Jahánabad	600	...		...		1890-91.
		Aurangabad		550		...		1889-90.
		Madhubani		150		...		1891-92.
		Sitamarhi		...		...		1891-92.
		Hajipur		...		...		1890-91.
		Bettiah		...		...		1890-91.
		Aliganj (Siwán) ...		...		...		1891-92.
		Gopalganj		...		...		1890 91.
		Somastipore		1,000	3,300	...	375	Built in 1889-90.
		Carried over ...	...	...	42,095	...	39,750	

* Buildings entrusted to the agency of District Boards for maintenance.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1893-94—*continued.*

Head of Classification.	Commissionership.	Locality and Particulars.	Estimate, 1893-94. Ordinary.	Estimate, 1893-94. Quadrennial.	Estimate, 1893-94. Total.	Estimate, 1892-93. Amount.	Estimate, 1892-93. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	42,095	...	39,750	
Subdivisional Courts—*concld.*	Bhágalpur	Sub-divisional Courts at—						
		*Begusarai	...	...		...		1891-92.
		*Jamui	...	...		...		1891-92.
		*Supaul	...	...		...		1891-92.
		*Madhipura	...	...		...		1891-92.
		*Banka	...	...		...		1891-92.
		*Deoghur	...	...		...		1891-92.
		*Godda	...	...		...		1891-92.
		*Pakour	...	...		...		1891-92.
		*Jámtára	...	...		...		1891-92.
		*Kishanganj	...	..		...		1889-90.
		*Basantpur (Araria) ...	...	...		...		1889-90.
		*Rajmahal	...	...		...		1890-91.
					...		...	
	Chota Nagpur.	Gobindpur	...	...		375		1892-93.
		Mokutpur	...	...		...		1891-92.
					...		375	
	Orissa ...	Jajpur	...	800		...		1889-90.
		Kendrapara	300	...		...		1891-92.
		Bhadrak	...	600		...		1889-90.
		Jagatsingpur	300	...		...		1888-89.
		Khurda	300	...		...		1891-92.
					2,300		...	
	...	Ordinary repairs to District Court buildings.	...†	...		4,900		
					...		4,900	
Subdivisional residences.	Presidency.	Sub-divisional residences at—						
		Barasat	...‡	...		...		1891-92.
		*Narail	...	...		...		
		*Jhenidah	...	...		...		
		*Magura	...	...		...		
		*Bangaon	...	...		...		
		Baruipur	...	...		...		1889-90.
		Diamond Harbour ...	100	...		...		1890-91.
		Meherpur	...	500		...		1887-88.
		Chuadanga	...	...		...		1892-93.
		Kushtia	...	...		...		1892-93.
		Ranaghat	...	700		...		1887-88.
		Jangipur	...	...‡		...		1888-89.
		Lalbag	...	...		...		1890-91.
		Basirhat	...	...‡		...		1889-90.
		Satkhira	...	..‡		...		1889-90.
		Bagerhat	...	...‡		...		1889-90.
					1,300		...	
		Carried over ...	...	...	45,695	...	45,025	

* Buildings entrusted to the agency of District Boards for maintenance.
† Grants entered against particular buildings.
‡ Included under Sub-divisional Courts.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1893-94—*continued.*

Head of Classification.	Commissionership.	Locality and Particulars.	Estimate, 1893-94. Ordinary.	Estimate, 1893-94. Quadrennial.	Estimate, 1893-94. Total.	Estimate, 1892-93. Amount.	Estimate, 1892-93. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	45,695	...	45,025	
Sub-divisional residences—*contd.*	Burdwan	Sub-divisional residences at—						
		*Kalna	...	...		...		
		*Raniganj	...	...		...		
		*Serampore	...	...		...		
		*Bishanpur	...	...		...		
		*Rampur Hát	...	...		...		
		Jahánabad	200	...		...		1887-88.
		Ulubaria	...†	...		...		1888-89.
		Tamluk	...†	...		...		1888-89.
		Garhbeta	...	...†		...		1889-90.
		Ghatal	...†	...		...		1892-93.
		Contai	...	...†		...		1889-90.
		Katwa	...	...		...		1892-93.
					200		...	
	Rajshahi	*Nator	...	...		...		
		*Sirajganj	...	...		...		
		*Nowgong	...	...		...		
		*Kurigram	...	...		...		
		*Nilphamari	...	...		...		
		*Gaibandha	...	...		...		
		*Saidpur	...	...		...		
		Kalimpong	...†	...		...		1892-93.
		Siliguri	...†	...		...		1891-92.
		Kurseong (Constantia) ...	...	1,000		...		1889-90.
					1,000		...	
	Dacca ...	*Munshiganj	...	...		...		
		*Manikganj	...	...		...		
		*Jamálpur	...	...		...		
		*Rajbari	...	...		...		
		*Madaripur	...	...		...		
		*Pirojpur	...	...		...		
		*Patuakhali	...	...		...		
		*Bhola	...	...		...		
		*Kishorganj	...	...		...		
		*Náráyanganj	...	...		...		
		*Netrokona	...	...		...		
					...		...	
	Chittagong	*Cox's Bazar	...	...		...		
		*Brahmanbaria ...	...	...		...		
		*Chandpur	...	...		...		
		Bunderban	...†	...		...		1891-92.
		Ruma	...	...		...		1885-86.
					...		...	
	Patna ...	Patna City	...†	...		...		1891-92.
		Dinapore		...		...		1891-92.
		Barh		...		...		1891-92.
		Bihár		...		...		1891-92.
		Carried over ...	...	...	46,895	...	45,025	

* Buildings entrusted to the agency of District Boards for maintenance.
†Included under Sub-divisional Courts.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1893-94—*continued.*

Head of Classification.	Commissionership.	Locality and Particulars.	Estimate, 1893-94. Ordinary.	Estimate, 1893-94. Quadrennial.	Estimate, 1893-94. Total.	Estimate, 1892-93. Amount.	Estimate, 1892-93. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	46,895	...	45,025	
Sub-divisional residences —*concluded.*	Patna—*concld.*	Sub-divisional residences at—						
		Sasarám		...		...		1891-92.
		Bhabhua		...		...		1890-91.
		Buxar		...†		...		1889-90.
		Nawadah		...		625		1892-93.
		Jahánabad		...		...		1890-91.
		Aurungabad		...†		...		1889-90.
		Madhubani	...†	300		...		1891-92.
		Sitamarhi		...		...		1891-92.
		Hajipur		...		...		1890-91.
		Bettiah		...		...		1890-91.
		Aliganj		...		...		1891-92.
		Gopalganj		...		...		1890-91.
		Somastipur		900		...		1889-90.
					1,200		625	
	Bhágalpur	*Begusarai	...	...		...		
		*Jamui	...	...		...		
		*Supaul	...	...		...		
		*Madhipura	...	...		...		
		*Banka	...	..		...		
		*Godda	...	...		...		
		*Deoghur	...	...		...		
		*Pakour	...	...		...		
		*Jámtára	...	...		...		
		*Kishanganj	...	...		...		
		*Basantpur (Araria) ...	...	...		...		
		*Rajmahal	...	...		...		
					...		...	
	Chota Nagpur.	Gobindpur	...	...		...		1892-93.
		Mokutpur	...	...		...		1891-92.
					...		...	
	Orissa ...	Jajpur	...	...†		...		1889-90.
		Kendrapara	...†	...		...		1891-92.
		Bhadrak	...	...†		...		1889-90.
		Jagatsingpur	...†	...		...		1888-89.
		Khurda	...†	...		...		1891-92.
		Ditto Settlement Officer's residence.	200	...		...		1891-92.
					200		...	
Circuit-houses	Presidency	Circuit-houses at—						
		*Jessore	...	...		...		1891-92.
		Khulna	25	...		...		1891-92.
		Krishnagar	30	...		...		1891-92.
		Berhampore	50	...		...		1891-92.
					105		...	
			...	...		...		
		Carried over ...			48,400		45,650	

* Buildings entrusted to the agency of District Boards for maintenance.
† Included under sub-divisional Courts.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1893-94—*continued.*

Head of Classification.	Commissionership.	Locality and Particulars.	Estimate, 1893-94. Ordinary.	Estimate, 1893-94. Quadrennial.	Estimate, 1893-94. Total.	Estimate, 1892-93. Amount.	Estimate, 1892-93. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	48,400	...	45,650	
Circuit-houses —*continued.*	Burdwan	Circuit-houses at—						
		*Burdwan (now Commissioner's office) ...	...	...		...		1887-88.
		*Bankura	...	...		...		1888-89.
		*Suri	...	...		...		1889-90.
		*Bandel	..	...		...		1887-88.
		Midnapore	150	...		...		1890-91.
					150		...	
	Rajshahi	*Boalia	...	...		...		1891-92.
		*Bogra	...	...		...		1889-90.
		*Pabna	...	...		...		Built in 1888-89.
		*Jalpaiguri { Old ...	...	...		...		1887-88.
		*Jalpaiguri { New ...	...	...		...		Brought on books in 1893-94. Built in 1890-91.
		*Buxa	...	...		...		
		*Dinajpur	...	...		...		1891-92.
		*Rangpur	...	...		...		1891-92.
		Darjeeling	150	...		..		1891-92.
					150		...	
	Dacca ...	*Faridpur	...	...		...		Built in 1888-89.
		*Barisal	...	...		...		1891-92.
		*Mymensingh	...	...		...		1888-89.
					...		...	
	Chittagong	*Chittagong	...	...		...		1890-91.
		*Noakhali	...	...		...		1887-88.
		*Sandip Island... ...	...	...		...		1891-92.
		*Comilla	...	...		...		1891-92.
		Rangamáti	700	...		...		1888-89.
		Kasalong	300	...		...		1890-91.
					1,000		...	
	Patna ...	Darbhanga	300	500		...		1889-90.
		Chapra		...		...		Remodelled 1890-91.
		Motihari		...		...		1891-92.
		Muzaffarpur		...		...		1891-92.
		Arrah		1,400		...		1889-90.
					2,200		...	
	Bhágalpur	*Monghyr	...	...		...		1890-91.
		*Bhágalpur	...	...		...		1888-89.
		*Purnea	...	...		...		1890-91.
		*Malda	...	...		...		1889-90.
		*Dumka	...	...		...		1889-90.
					...		...	
	Chota Nagpur.	Hazáribágh	100	...		1,500		1892-93.
		Purulia	...	...		...		1891-92.
		Chaibassa	250	...		1,100		1892-93.
		Ranchi	...	...		...		1891-92.
					350		2,600	
		Carried over ...	...	...	52,250	...	48,250	

* Buildings entrusted to the agency of District Boards for maintenance.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1893-94—*continued.*

Head of Classification.	Commissionership.	Locality and Particulars.	Estimate, 1893-94. Ordinary.	Estimate, 1893-94. Quadrennial.	Estimate, 1893-94. Total.	Estimate, 1892-93. Amount.	Estimate, 1892-93. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	52,250	...	48,250	
Circuit-houses —*concld.*	Orissa ...	Circuit houses at—						
		Balasore	...	700		...		1889-90.
		Cuttack (Commissioner's office)	500	...		...		1891-92.
		Puri	300	...		...		1891-92.
		Angul	400	...		...		1899-90.
					1,900		...	
	...	Ordinary repairs to Circuit-houses	*	...		1,500		
					...		1,500	
Residence for Local Government.	Calcutta...	Lieutenant-Governor's residence at Alipore	6,000	...		5,800		1891-92.
		Bodyguard's stables at ditto ...	200			200		
		Maintenance of gardens and grounds	5,730	...		5,730		
					11,930		11,730	
	Rajshahi	Shrubbery buildings with out-offices	3,000	...		3,000		
		Maintenance of gardens and grounds, including Park roads	2,000	...		2,000		
					5,000		5,000	
Secretariat Offices.	Calcutta...	Writers' Buildings at Calcutta...	9,920†	4,000		11,600		Partly in 1889-90 and partly in 1890-91.
					13,920		11,600	
	Rajshahi	Thorn Cottage with out-offices ...	500	...		900		1892-93.
		Mount Pleasant with ditto ...	500	...		7,000		1892-93.
		Secretariat Press Buildings	150	...		...		1892-93.
					1,150		7,900	
Board of Revenue Buildings.	Calcutta...	Board of Revenue Office at Calcutta	1,000	...		3,000		1891-92.
					1,000		3,000	
Stamps and Stationery.	Calcutta...	Stamp and Stationery Office at Calcutta	500	...		11,000		1892-93.
					500		11,000	
Museums ...	Calcutta...	Museum Buildings at Calcutta ...	2,000	...		2,000		Partly in 1892-93.
					2,000		2,000	
Monuments and Antiquities.	Rajshahi	Tomb of Cosma De Koros, Darjeeling	...	...		50		1892-93.
					...		50	
		Carried over ...	...	...	89,650	...	1,02,030	

* Grant provided against particular buildings.
† For repairs and maintenance of the building by the Officer in charge of the building.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1893-94—*continued.*

Head of Classification.	Commissionership.	Locality and Particulars.	Estimate, 1893-94.			Estimate, 1892-93.		Quadrennial repairs when last executed.
			Ordinary.	Quadrennial.	Total.	Amount.	Total.	
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	89,650	...	1,02,030	
Monuments and Antiquities—*concluded.*	Patna ...	Soldiers' tombs at Arrah ...	...	...		...		1890-91.
		Ditto at Chapra ...	...	...		...		1892-93.
		Hasan Sur Shah's tomb at Sasarám	300	...		300		Not repaired in quadrennial system.
		Shere Shah's tomb at Sasarám ...	300			300		Ditto.
		Budh-Gaya Temple ...	200	...		900		Ditto.
		Muneer Mukdam Shah's tomb ...	200	...		300		Ditto.
		Shamshere Nugger tomb ...	50	...		75		Ditto.
					1,050		1,875	
	Orissa ...	Monuments at Khurda ...	50	...		...		Brought on books in 1886-87.
		Two Dutch tombs at Balasore ...	50	...		...		
					100		...	
	...	Ordinary repairs to monuments and antiquities	†...	...		50		
					...		50	
High Court Buildings.	Calcutta...	High Court buildings at Calcutta	...	7,000		3,000		1888-89.
					7,000		3,000	
Small Cause Court Buildings.	Ditto ...	Small Cause Court buildings at—						
		Calcutta	1,000	...		...		1890-91.
		Sealdah	300	...		...		1888-89.
					1,300		...	
	Presidency	*Bangaon	...	...		...		1891-92.
		*Jhenidah	...	...		...		1891-92. Temporary building.
		Krishnagar (now used as a Munsif)	...	...		900		1892-93.
					...		900	
	Dacca ...	*Dacca (inclusive of Munsif's and Sub-Judge's Courts)	...	...		...		1888-89.
		*Munshiganj (inclusive of 3rd Munsif's Court) ...	...	...		...		1891-92.
					...		...	
	Bhágalpur	*Monghyr	...	...		...		1890-91.
					...		...	
	...	Ordinary repairs to Small Court buildings	†...	...		650		
					...		650	
Lord Bishop's Palace.	Calcutta ..	Lord Bishop's Palace at Calcutta	..	3,000		2,500		Partly in 1892-93.
					3,000		2,500	
		Carried over ...	...	...	1,02,100	...	1,11,005	

* Buildings entrusted to the agency of District Boards for maintenance.
† Grant entered against particular buildings.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1893-94—*continued.*

Head of Classification.	Commissionership.	Locality and Particulars.	Estimate, 1893-94. Ordinary.	Estimate, 1893-94. Quadrennial.	Estimate, 1893-94. Total.	Estimate, 1892-93 Amount.	Estimate, 1892-93 Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	1,02,100	...	1,11,005	
Churches	Calcutta...	Churches at—						
		Calcutta: St. John's ...	...	4,000		2,500		1888-89.
		Calcutta: St. Andrew's	400	...		...		1891-92.
		Calcutta: St. James' Church	400	...		...		1891-92.
		Calcutta: St. James' Parsonage.		...		...		1891-92.
		Kidderpore: St. Stephen's Church.	...	1,900		...		1889-90.
		Kidderpore: Parsonage...	250	...		..		1891-92.
					6,950		2,500	
	Presidency	Berhampore	...	400		...		1887-88.
		*Jessore	...	...		...		1888-89.
					400		...	
	Burdwan	*Raniganj	...	...		...		1890-91.
		*Serampore	...	...		...		1888-89.
		*Chinsura	...	...		...		1887-88.
		*Suri	...	...		...		1888-89.
		Howrah (St. Thomas') ...	200	...		...		1891-92.
		Midnapore	...	400		...		1889-90.
					600		...	
	Rajshahi	*Jalpaiguri	...	...		...		1891-92.
		Darjeeling	...	1,400		...		1889-90.
					1,400		...	
	Dacca ...	*Dacca	...	...		...		1891-92.
		*Barisal	...	...		...		1891-92.
		*Mymensingh	...	...		..		1888-89.
					...		...	
	Chittagong	*Chittagong	...	...		...		1891-92.
		* Ditto (Station hearse shed).	...	...		...		1891-92.
		*Comilla	...	...		...		1891-92.
					...		...	
	Patna ...	Bankipore	200	...		...		1890-91.
		Goolzarbagh		...		...		1888-89.
		Gaya		...		300		1892-93.
		Arrah		...		...		1890-91.
		Buxar		...		...		1890-91.
		Motihari		...		...		1890-91, and partly in 1891-92.
		Muzaffarpur		...		...		1890-91.
		Chapra		...		...		Remodelled in 1890-91.
					200		300	
	Bhágalpur	*Monghyr	...	...		...		1890-91.
		*Bhágalpur	...	...		...		1891-92.
		*Purnea	...	...		...		1890-91.
					...		...	
	Chota Nagpur.	Hazáribágh	...	...		1,800		1892-93.
					...		1,800	
	Orissa ...	Cuttack	200	...		...		1891-92.
		Puri	100	...		...		1891-92
		Balasore	...	...		...		Not stated.
					300		...	
		Carried over ...	...	...	1,11,950	...	1,15,605	

* Buildings entrusted to the agency of District Boards for maintenance.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCAL CIVIL WORKS IN BENGAL FOR THE YEAR 1893-94—*continued.*

Head of Classification.	Commissionership.	Locality and Particulars.	Estimate, 1893-94. Ordinary.	Estimate, 1893-94. Quadrennial.	Estimate, 1893-94. Total.	Estimate, 1892-93. Amount.	Estimate, 1892-93. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	1,11,950	...	1,15,605	
Churches—*concluded.*	...	Ordinary repairs to Churches ...	...†	...		1,175		
					...		1,175	
Burial-grounds.	Presidency	Cemeteries at—						
		*Jessore	...	...		...		1891-92.
		Khulna	20	...		...		1891-92.
		Diamond Harbour ...	25	...		...		1891-92.
		Krishnagar	...	250		...		1889-90.
		Kumarkhali	...	...		...		1891-92.
		Kushtia	...	...		...		1891-92.
		Berhampore	50	...		...		1891-92.
		Kosabagh and Rosanbagh (Mausoleum).	...	...		...		
					345		...	
	Burdwan	*Burdwan	...	...		...		1888-89.
		*Raniganj	...	...		...		1891-92.
		*Bankura	...	...		...		1888-89.
		*Suri	...	...		...		1888-89.
		*Serampore	...	...		...		1888-89.
		*Chinsura	...	...		...		1890-91.
		Howrah (old)	...	...		...		1890-91.
		,, (Bantra) ...	100	...		750		1892-93.
		Midnapore	...	200		...		1890-91.
		Kedgeree	...	300		...		1878-79.
					600		750	
	Rajshahi	*Bogra	...	...		...		1890-91.
		*Boalia	...	...		...		1891-92.
		*Pabna	...	...		...		1890-91.
		*Dinajpur	...	...		...		1888-89.
		*Rangpur	...	...		...		1888-89.
		*Buxa	...	...		...		Not known.
		*Jalpaiguri	...	...		...		Not known.
		Darjeeling	100	...		300		1892-93.
		Kurseong	50	...		125		1892-93.
		Bisserbatty	50	...		125		1892-93.
					200		550	
	Dacca ...	*Dacca (together with tomb of Revd. Joseph Pagot and Colombo Sahib).	...	...		...		1886-87.
		*Faridpur	...	...		...		1891-92.
		*Barisal	...	...		...		1889-90.
		*Mymensingh	...	...		...		1891-92.
		*Jamálpur	...	...		...		1890-91.
					...		...	
		Carried over ...	...	...	1,13,095	...	1,18,080	

* Buildings entrusted to the agency of District Boards for maintenance.
† Grants entered against particular buildings.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1893-94—*continued.*

Head of Classification.	Commissionership.	Locality and Particulars.	Estimate, 1893-94. Ordinary.	Estimate, 1893-94. Quadrennial.	Estimate, 1893-94. Total.	Estmate, 1892-93. Amount.	Estmate, 1892-93. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	1,13,095	...	1,18,080	
Burial-grounds—*continued.*	Chittagong	Cemeteries at—						
		*Chittagong	...	...		...		1891-92.
		*Noakhali	...	...		...		1891-92.
		*Comilla	...	...		...		1891-92.
					...		...	
	Patna ...	Bankipore { old ...		50		...		1888-89.
		Bankipore { new ...		200		...		1889-90.
		Barh		...		...		1889-90.
		Patna		...		...		1889-90.
		Sasarám (Koraich) ...		...		...		1892-93.
		Atmapur		...		...		1892-93.
		Gaya { old		...		...		1891-92.
		Gaya { new		...		...		1891-92.
		Sherghati	300	...		...		1891-92.
		Darbhanga		100		...		1889-90.
		Arrah		...		...		1890-91.
		Buxar		...		...		1891-92.
		Motihari		...		...		1890-91.
		Segowlie		...		...		1890-91.
		Chapra (old and new) ...		...		600		1892-93.
		Muzaffarpur		...		...		1890-91.
		Majorganj		...		...		1888-89.
					650		600	
	Bhágalpur	*Bhágalpur	...	...		...		1889-90.
		* „ (for 3rd Buffs) ...	...	...		...		1889-90.
		*Monghyr (new and old) ...	...	...		...		1890-91.
		*Jamálpur	...	...		...		1891-92.
		*Rajmahal (new and old) ...	...	...		...		Partly in 1891-92.
		*Sahibganj	...	...		...		1889-90.
		*Purnea (new and old) ...	...	...		...		1889-90.
		*Titalya	...	...		...		1888-89.
		*Malda	...	...		...		1888-89.
		*Madhupur	...	...		...		Never done.
		*Kishanganj	...	...		...		Ditto.
		*Dumka	...	...		...		Ditto.
					...		...	
	Chota Nagpur.	Hazáribágh	100	...		...		1891-92.
		Barhi	25	...		...		1888-89.
		Doranda	...	...		...		1891-92.
		Chaibassa	50	...		75		1892-93.
					175		75	
	Orissa ...	Balasore (old and new) ...	...	400		...		1889-90.
		Cuttack	100	...		...		1891-92.
		Puri	100	...		...		1890-91.
					600		...	
		Carried over ...	...	...	1,14,520	...	1,18,755	

* Buildings entrusted to the agency of District Boards for maintenance.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1893-94—*continued.*

Head of Classification.	Commissionership.	Locality and Particulars.	Estimate, 1893-94. Ordinary.	Estimate, 1893-94. Quadrennial.	Estimate, 1893-94. Total.	Estimate, 1892-93. Amount.	Estimate, 1892-93. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	1,14,520	...	1,18,755	
Burial-grounds—*concluded.*	...	Ordinary repairs to burial-grounds	†...	...		750		
					...		750	
Central Jails	Chota Nagpur.	Central Jails at—						
		Hazáribágh. Central Jail ...	...	...		7,000		Commenced in 1892-93.
		Hazáribágh. European Penitentiary ...	...	2,500		4,500		Ditto.
					2,500		11,500	
	Bhágalpur	*Bhágalpur	...	...		...		1891-92
					...		...	
	Burdwan	Midnapore	...	2,000		...		1889-90
					2,000		...	
	Rajshahi	*Boalia	...	...		...		1891-92
					...		...	
	Dacca ...	*Dacca	...	...		...		Partly in 1891-92.
					...		...	
	Patna ...	Buxar	...	7,000		...		1889-90.
					7,000		...	
	...	Ordinary repairs to Central Jails	†...	...		1,300		
					...		1,300	
District Jails	Calcutta...	District Jails at—						
		Calcutta	...	5,000		4,000		Partly every year.
					5,000		4,000	
	Presidency	Alipore ... Jails ...	...	8,000		6,000		Ditto ditto.
		Alipore ... Reformatory School ...	500	...		2,348		1892-93.
		*Jessore	...	...		...		1889-90.
		Khulna	100	...		...		1891-92.
		Krishnagar	...	...		3,800		1892-93.
		Berhampore	50	...		...		1891-92.
					8,650		12,148	
		Carried over ...	...	...	1,39,670	...	1,48,453	

* Buildings entrusted to the agency of District Boards for maintenance.
† Grants entered against particular buildings.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1893-94—*continued.*

Head of Classification.	Commissionership.	Locality and Particulars.	Estimate, 1893-94. Ordinary.	Estimate, 1893-94. Quadrennial.	Estimate, 1893-94. Total.	Estimate, 1892-93. Amount.	Estimate, 1892-93. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...		1,39,670	...	1,48,153	
District Jails.—*continued.*	Burdwan	District Jails at—						
		*Burdwan	...	...		...		1891-92.
		*Bankura	...	...		...		1891-92.
		*Suri	...	...		...		1889-90.
		*Hooghly	...	...		...		1887-88 1888-89.
		Midnapore	...	...		...		1887-88.
					...		...	
	Rajshahi	*Pabna	...	...		...		1889-90.
		*Bogra	...	...		...		1891-92.
		*Dinajpur	...	...		...		1891-92.
		*Rangpur	...	...		...		1891-92.
		*Jalpaiguri	...	...		...		1887-88.
		Darjeeling	...	1,900		...		Partly in 1888 and partly 1890-91.
					1,900		...	
	Dacca ...	*Faridpur	...	...		...		1891-92.
		*Barisal	...	...		...		1889-90.
		*Mymemsingh	...	...		...		1888-89.
					...		...	
	Chittagong	*Chittagong	...	...		...		1891-92.
		*Noakhali	...	...		...		1891-92.
		*Comilla	...	...		...		1891-92.
					...		...	
	Patna	Meetapore and Bankipore	300	2,500		...		1889-90.
		Gaya ...		...		2,400		1892-93.
		Darbhanga ...		3,000		...		1889-90.
		Arrah ...		...		...		1890-91.
		Motihari ...		...		...		1891-92.
		Chapra ...		...		1,200		1892-93.
		Muzaffarpur (old and new)		...		...		1890-91.
					5,800		3,600	
	Bhágalpur	*Bhágalpur	...	...		...		1881-82.
		*Monghyr	...	...		...		1890-91 1891-92.
		*Purnea	...	...		...		Partly in 1891-92
		*Malda	...	...		...		1889-90.
					...		...	
	Chota Nagpur.	Ranchi	...	1,500		...		1888-89.
		Chaibassa	200	...		...		1888-89.
		Purulia	...	...		3,000		1892-93.
					1,700		3,000	
	Orissa ...	Balasore	...	900				1889-90.
		Cuttack	600	...		...		1891-92.
		Puri	400	...				1891-92.
					1,900		...	
		Carried over ...	...	...	1,50,970	...	1,55,053	

* Buildings entrusted to the agency of District Boards for maintenance.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1893-94—*continued.*

Head of Classification.	Commissionership.	*Locality and Particulars.	Estimate, 1893-94. Ordinary.	Estimate, 1893-94. Quadrennial.	Estimate, 1893-94. Total.	Estimate, 1892-93. Amount.	Estimate, 1892-93. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	1,50,970	...	1,55,053	
District Jails —(*concld.*)	...	Ordinary repairs to District Jails	...†	...	...	2,100	2,100	
Lock-ups ...	Presidency	Lock-ups at—						
		Barrackpore	...	300		...		1889-90.
		Dum-Dum	200	...		300		1892-93.
		Barasát		...		2,000		1892-93.
		*Narail	...	...		...		1891-92.
		*Jhenidah	...	...		...		1889-90.
		*Magura	...	...		...		1889-90.
		*Bangaon	...	...		...		1891-92.
		Diamond Harbour ...	50	...		...		1890-91.
		Meherpur	30	...		...		1890-91.
		Chuadanga	...	350		...		1889-90.
		Kushtia	...	400		...		1889-90.
		Ranaghat	15	...		...		1891-92.
		Lalbagh	...	...		...		1890-91.
		Mayadapur	...	...		...		1887-88.
		Jangipur	...	300		...		1887-88.
		Basirhat	...	900		...		1889-90.
		Satkhira	...	250		...		1889-90.
		Bagerhat	...	250		...		1889-90.
					3,045		2,300	
	Burdwan	*Kalna	...	...		...		1888-89.
		*Raniganj	...	...		...		1888-89.
		*Serampore	...	...		...		1890-91.
		*Bishanpore	...	...		...		1891-92.
		*Rampur Hát	...	...		...		1890-91.
		Howrah	50	...		...		1891-92.
		Ulubaria	620	...		...		Lately built.
		Jahánabad	100	...		...		1891-92.
		Ghatal	25	...		...		Never done.
		Tamluk	100	...		...		Ditto.
		Katwa	200	...		...		1887-88.
		Contai	...	300		...		1889-90.
					1,395		...	
		Carried over ...	...	...	1,55,410	...	1,59,453	

* Buildings entrusted to the agency of District Boards for maintenance.
† Grants entered against particular buildings.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1893-94—*continued.*

Head of Classification.	Commissionership.	Locality and Particulars.	Estimate, 1893-94. Ordinary.	Estimate, 1893-94. Quadrennial.	Estimate, 1893-94. Total.	Estimate, 1892-93. Amount.	Estimate, 1892-93. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	1,55,410	...	1,59,453	
Lock-ups—*concluded.*	Rajshahi	Lock-ups at—						
		*Nator	...	...		...		1889-90.
		*Sirajganj	...	...		...		1889-90.
		*Nilphamaree	...	...		...		Built in 1881-82. Temporary building. New lock-up under construction.
		*Gaibandha	...	...		...		Built in 1889-90.
		*Kurigram	...	...		...		Do. in 1888-89.
		*Nowgong	...	...		...		Do. in 1891-92.
		Siliguri	100	...		375		1892-93.
		Kurseong	100	...		300		1892-93.
					200		675	
	Dacca ...	*Munshiganj	...	...		...		1890-91.
		*Manikganj	...	...		...		Temporary building Built in 1890-91.
		*Rajbari	...	...		...		Built in 1888-89.
		*Jamálpur	...	...		...		1890-91.
		*Kishorganj	...	...		...		Built in 1888-89.
		*Patuakhali	...	...		...		1889-90.
		*Madaripur	...	...		...		1888-89.
		*Pirojpur	...	...		...		1890-91.
		*Bhola	...	...		...		Built in 1888-89.
		*Tangail	...	...		...		Do. in 1889-90.
					...		...	
	Chittagong	*Brahmanbaria ...	...	...		...		1887-88.
		*Chandpore	...	...		...		1891-92.
		*Cox's Bazar	...	...		...		Built in 1887-88.
					...		...	
	Patna ...	Barh		...		...		1889-90.
		Bihar		...		...		1891-92.
		Dinapore		...		...		1891-92.
		Sasarám		200		...		1889-90.
		Bhabua		200		...		1889-90.
		Aurangabad		200		...		1889-90.
		Jahánabad		...		...		1890-91.
		Nawada		...		200		1892-93.
		Sitamarhi	300	...		...		1891-92.
		Hajipur		...		75		1892-93.
		Madhubani		125		...		1891-92.
		Buxar		600		...		1889-90.
		Bettiah		...		...		1890-91.
		Siwán		...		...		1891-92.
		Gopalganj		...		200		1892-93.
		Somastipur		400		...		Built in 1889-90.
					2,025		475	
		Carried over ...	...	...	1,57,635	...	1,60,603	

* Buildings entrusted to the agency of District Boards for maintenance.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1893-94—*continued.*

Head of Classification.	Commissionership.	Locality and Particulars.	Estimate, 1893-94. Ordinary.	Estimate, 1893-94. Quadrennial.	Estimate, 1893-94. Total.	Estimate, 1892-93. Amount.	Estimate, 1892-93. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	1,57,635	...	1,60,603	
Lock-ups—*continued.*	Bhágalpur	Lock-ups at—						
		* Madhipura	...	...		...		1891-92.
		* Bánka	...	...		...		1891-92.
		* Jamui	...	...		...		1891-92.
		* Dumka	...	...		..		1891-92.
		* Godda	...	...		...		1891-92.
		* Pakour	...	...		...		
		* Kishanganj	...	...		...		Built in 1889-90.
		* Basantpur (Araria) ...	...	...		...		1889-90.
		* Supaul	...	...		...		1891-92.
		* Begusarai	...	...		...		1891-92.
		* Deoghur	...	...		...		1891-92.
					...		...	Built in 1888-89.
	Chota Nagpur.	Govindpur	...	...		300		1892-93.
		Mokutpur	...	...		250		1892-93.
		Daltonganj	...	...		...		1888-89.
					...		550	
	Orissa ...	Jajpur	...	150				1889-90.
		Kendrapara	150	...		...		1891-92.
		Bhadrak	50	...		100		1892-93.
		Angul	250	...		...		1891-92.
		Jagatsingpur	100	...		..		1888-89.
		Khurda	150	...		...		1891-92.
					850		100	
	...	Ordinary repairs to Lock-ups ..	†...	...		1,225		
					...		1,225	
Police ...	Calcutta...	Police Buildings at—						
		18, Lall Bazar Street ...	200	4,000		...		1889-90.
		Chitpur Road (Police Lock-up)	300	...		...		1891-92.
		Amherst Street (Police Hospital)	300	...		...		Partly in 1889-90 and partly in 1891-92.
		Chitpur (Thana) ...	100	1,500		2,500		1889-90.
		Jora Bagan (Thana) ...	..	1,500		...		1889-90.
		Briji Talao (Phary) ...	50	...		...		1891-92.
		Bhawanipur (Thana) ...	100	...		...		1891-92.
		Kalighat (Phary) ...	50	..		950		1892-93.
		Carried over ...	1,100	7,000	1,58,485	3,450	1,62,478	

* Buildings entrusted to the agency of District Boards for maintenance.
† Grants entered against particular buildings.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1893-94—*continued.*

Head of Classification.	Commissionership.	Locality and Particulars.	Estimate, 1893-94. Ordinary.	Estimate, 1893-94. Quadrennial.	Estimate, 1893-94. Total.	Estimate, 1892-93. Amount.	Estimate, 1892-93. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward	1,100	7,000	1,58,485	3,450	1,62,478	
Police ...	Calcutta—*concluded.*	Police Buildings at—		...				
		Kidderpore Circular Garden Reach Road (Phary) ...	50	...		700		1892-93.
		Zirut (Phary)	50	...		500		1892-93.
		Maniktala (Thana) ...	100	...		500		1892-93.
		Intally (ditto) ...	100	...		1,800		1892-93.
		Ultadingi (ditto) ...	100	...		...		1891-92.
		9, Lower Chitpur Road (Town Guard Buildings)	100	...		...		1891-92.
		Sealdah	100	2,000		...		1888-89.
					10,700		6,950	
	Presidency	Alipore { Police Case Hospital ...	...	900		...		1889-90.
		Alipore { Police Hospital	100	...		...		1891-92.
		Barrackpore	...	350		...		1889-90.
		Nawabgunge	...	300		...		1889-90.
		Dum-Dum	50	...		300		1892-93.
		*Jessore	...	...		...		1889-90.
		Khulna (District Superintendent's residence)	50	...		...		1892-93.
		" (Temporary Munsif's Court occupied as the Police Hospital)	50	...		...		1892-93.
		Canning Town ...	100	...		...		1890-91.
		Kaliganj (including Salt Station building) ...	50	...		...		1891-92.
		Krishnagar { Police Buildings	...	...		250		1892-93.
		Krishnagar { " Barracks	...	...		...		1891-92.
		Krishnagar { Kotwali ...	...	...		...		1891-92.
		Goari	...	...		350		1892-93.
		Ranaghat	...	320		...		1889-90.
		Kushtia	...	350		...		1889-90.
		Chuadanga	...	250		...		1889-90.
		Meherpore	...	300		...		1889-90.
		Santipur	...	...		350		1892-93.
		Berhampore (Police Magazine)	...	700		...		1890-91.
					3,870		1,250	
	Burdwan	* Bood-Bood	...	...		...		Partly in 1891-92.
		* Burdwan	...	...		...		1891-92.
		* Raniganj	...	...		...		1888-89.
		* Bankura	...	...		...		1891-92.
		* Raipur	...	...		...		1891-92.
		* Khatra	...	...		...		1891-92.
		* Gangajalghati	...	...		...		1891-92.
		* Bansbaria	...	...		...		1890-91.
		* Chanditola	...	...		...		1890-91.
		* Baidyabati	...	...		...		1890-91.
		* Chinsura	...	...		...		1888-89.
		Carried over ...	...	...	1,73,055	...	1,70,678	

* Buildings entrusted to the agency of District Boards for maintenance.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1893-94—*continued.*

Head of Classification.	Commissionership.	Locality and Particulars	Estimate, 1893-94. Ordinary.	Estimate, 1893-94. Quadrennial.	Estimate, 1893-94. Total.	Estimate, 1892-93 Amount.	Estimate, 1892-93 Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	1,73,055	...	1,70,678	
Police—*contd.*	Burdwan—*concluded.*	Police Buildings at—						
		*Serampore	...	...		...		1891-92.
		*Hooghly	...	...		...		1890-91.
		*Kamarpara	...	...		...		1888-89.
		*Magra	...	...		...		1891-92.
		Howrah	100	...		...		1891-92.
		Jahánabad	100	...		...		1887-88.
		Midnapore	...	400		...		1889-90.
		„ Town and Sadar stations	250	...		...		1890-91.
		Jagatballabpur ...	50	...		...		1891-92.
					900		...	
	Rajshahi	*Boalia { Police Buildings	...	...		...		1889-90.
		*Boalia { „ Office ...	...	...		...		1888-89.
		*Sirajganj	...	...		...		1890-91.
		* „ (Police Officer's Bungalow) ...	...	...		...		1891-92.
		*Bogra	...	...		...		1891-92.
		* „ (Police Officer's Bungalow)	...	...		...		Built in 1891-92.
		*Pabna	...	...		...		1890-91.
		*Dinajpur { Police Buildings	...	...		...		1888-89.
		*Dinajpur { Kotwali Police	...	...		...		1888-89.
		*Nisbitganj	..	...		...		1888-89.
		*Nawabganj	...	...		...		1888-89.
		*Rangpur (Police Hospital)	...	...		...		1890-91.
		*Jalpaiguri (formerly Cantonment Buildings) ...	...	...		...		Brought on books in 1883-84.
		Darjeeling	200	...		...		1890-91.
		„ Thana (late European Hospital) ...	150	...		300		1892-93.
		Pankabari	100	...		...		1890-91.
		Kurseong	150	...		...		1890-91.
					600		300	
	Dacca ...	*Dacca (late Mill Barracks)	...	...		...		1889-90.
		*Lalbagh	...	...		...		Special repairs in 1891-92. Proposed to be abandoned as a police building.
		*Barisal { Reserve Barrack	...	...		...		1891-92.
		*Barisal { Police-station ...	...	...		...		1890-91.
		*Barisal { Dist. Supdt.'s Office ...	...	...		...		1889-90.
		*Náráyanganj ...	...	...		...		1889-90.
		*Mymensingh ...	...	...		.		1888-89.
		*Faridpur (Reserve Barrack)	...	...		...		Built in 1890-91.
					...		...	
		Carried over ...	...	...	1,74,555	...	1,70,978	

* Buildings entrusted to the agency of District Boards for maintenance.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1893-94—*continued.*

Head of Classification.	Commissionership.	Locality and Particulars.	Estimate, 1893-94. Ordinary.	Estimate, 1893-94. Quadrennial.	Estimate, 1893-94. Total.	Estimate, 1892-93. Amount.	Estimate, 1892-93. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	1,74,555	...	1,70,978	
Police—*concld.*	Chittagong	Police Buildings at—						
		*Chittagong	...	...		...		1891-92.
		*Noakhali (Soodaram) ...	...	...		...		1889-90.
		*Comilla	...	...		...		1891-92.
		* „ (Police Magazine)	...	...		...		1889-90.
		Rangamati	3,500	...		...		1890-91.
		Demágiri	2,000	..		...		1888-89.
		Ruma	...	...		2,800		1888-89.
					5,500		2,800	
	Patna ...	Bankipore		...		...		1891-92.
		Pirbahar		...		...		1891-92.
		Alumganj		...		...		1891-92.
		Jhowganj		...		...		1888-89.
		Sasarám		...		...		1890-91.
		Arrah (Magazine) ...		...		...		1890-91.
		Motihari		...		...		1891-92.
		Muzaffarpur	300	...		.		1890-91.
		Siwán ...		...		..		1891-92.
		Darbhanga { Reserve Police barrack.		900		.		1889-90.
		Buxar		...		...		1892-93.
		Chapra		...		75		1892-93.
		Samastipur		...		...		1891-92.
					1,200		75	
	Bhágalpur	*Bhágalpur { Reserve Police Office ...	...	...		...		1891-92.
		*Bhágalpur { Kotwali Police buildings	...	...		...		1891-92.
		*Bhágalpur { Constables' quarters ...	...	...		...		Partly in 1891-92.
		*Madhupur in Sonthal Parganas	...	...		...		1889-90.
		*Monghyr	...	...		...		1889-90.
		* „ Police Hospital (old Post Office) ...	...	...		..		1891-92.
		*Dumka	...	...		...		1891-92.
		*Purnea	...	...		...		1890-91.
		*Malda	...	..		...		1889-90.
					...		...	
	Orissa ...	Soro	...	200		...		1889-90.
		Balasore	...	200		...		1889-90.
		„ (Inspector's quarters)	...	150		...		1889-90.
		„ (Police Magazines)	...	100		...		1889-90.
		„ (Police Hospital)	...	200		...		1889-90.
		Baliapal	...	200		...		1889-90.
		Jellasore	...	200		...		1889-90.
		Basta	...	200		...		1889-90.
		Bicharganj	...	100		..		1889-90.
		Sunhat	...	100		...		1889-90.
		Carried over ...	...	1,650	1,81,255	...	1,73,853	

* Buildings entrusted to the agency of District Boards for maintenance.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1893-94—*continued.*

Head of Classification.	Commissionership.	Locality and Particulars.	Estimate, 1893-94. Ordinary.	Estimate, 1893-94. Quadrennial.	Estimate, 1893-94. Total.	Estimate, 1892-93. Amount.	Estimate, 1892-93. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	1,650	1,81,255	...	1,73,853	
Police—*contd.*	Orissa—*concld.*	Police Buildings at—						
		Cuttack (Chowligunge) ...	500	...		...		1891-92.
		" (Puri Ghat) ...	100	...		...		1890-91.
		" (Monglabag) ...	100	...		...		1890-91.
		" (Police-station) ...	150	...		...		...
		Puri	100	...		...		1891-92.
		" (Sadar Police-station)	50	...		...		...
		Dhamnagar	...	...	2,650	...	...	1889-90.
	Chota Nagpur.	Raghunathpur... ...	...	...		...		1891-92.
		Gaurandi	...	...		...		1891-92.
		Palamau	...	...		300		1892-93.
		Hazáribágh	...	...		2,800		1892-93.
		Ditto (outpost) ...	200	...		...		1890-91.
		Barlri	25	...		...		1891-92.
		Bagodar	25	...		...		1891-92.
		Topechanchi	...	...		...		1891-92.
		Gobindpur	...	...		...		1891-92.
		Nirsha	...	...		...		1891-92.
		Purulia	...	...		500		1892-93.
		Ditto (Municipal outpost)	...	...		200		1892-93.
		Batákar	...	...		...		1891-92.
		Lohardaga (Ranchi) ...	...	200		...		1888-89.
		Giridih	...	...		...		1891-92.
		Chandil	...	...		...		1891-92.
		Chaibassa	270	...	720	...	3,800	1891-92.
	...	Ordinary repairs to Police Buildings	...	...	...	7,000	7,000	
Government Colleges and Schools.	Calcutta ...	Sanskrit College and Hindu School	1,000	...		...		1890-91.
		Presidency College... ...	200	2,000		2,500		Partly in 1887-88 and 1891-92.
		Bethune School	400	...		...		1890-91.
		" (Lady Superintendent's quarters)	100	...		...		1891-92.
		Hare School	100	2,000		...		1888-89.
		Calcutta Madrassa College ...	500	...		...		1891-92.
		" " (Principal's quarters)	100	...		...		1891-92.
		Kidderpore School	560†	...		...		1891-92.
		Buildings of the Military Orphan Society at Kidderpore ...	200	...	7,160	...	2,500	1891-92.
		Carried over ...	...	...	1,91,785	...	1,87,153	

* Grants entered against particular buildings. † Includes Rs. 50 for municipal tax.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1893-94—*continued.*

Head of Classification.	Commissionership.	Locality and Particulars.	Estimate, 1893-94. Ordinary.	Estimate, 1893-94. Quadrennial.	Estimate, 1893-94. Total.	Estimate, 1892-93. Amount.	Estimate, 1892-93. Total.	*Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	1,91,785	...	1,87,153	
Government Colleges and Schools—*contd.*	Presidency	Barrackpore School	...	400		...		1889-90.
		Barasat School ...	90	...		1,200		1892-93.
		Hostel attached to ditto ...						
		*Jessore School	...	...		...		1891-92.
		Khulna School	50	...		...		Constructed 1891-92.
		Krishnagar College ...	...	...		2,000		1892-93.
		Berhampore College ...	...	...		...		1888-89.
		Murshidabad. Nizamut College...	...	1,500		...		1888-89.
		Murshidabad. Ditto School ...	50	...		...		1891-92.
		Takee School	30	...		900		1892-93.
					2,120		4,100	
	Burdwan	Sibpur Engineering College ...	...	2,000		5,000		Partly in 1892-93.
		*Hooghly Branch School ...	...	...		...		1888-89.
		*Chinsura College ...	...	...		...		1888-89.
		*Chinsura Boarding-house ...	...	...		...		1889-90.
		*Bankura School	...	...		...		1891-92.
		*Suri "	...	...		...		1891-92.
		Howrah "	...	...		...		1888-89.
		Midnapore College... ...	...	...		...		Maintained by Municipality. Never done.
					2,000		5,000	
	Rajshahi	*Jalpaiguri School	...	...		...		1891-92.
		*Dinajpur "	...	...		...		1889-90.
		*Rangpur "	...	...		...		1888-89.
		*Boalia College ...	...	...		...		1886-87.
		*Boalia New College ...	...	...		...		1889-90.
		*Boalia Collegiate School ...	...	...		...		1889-90.
		*Boalia Madrassa College ...	...	...		...		1889-90.
		*Pabna School	...	...		...		1890-91.
		*Bogra "	...	...		...		1888-89.
		Darjeeling School ...	200	...		...		1891-92.
		" Bhutia Boarding School (Fern Dale) ...	150	...		...		1891-92.
		School for children of Railway *employés* at Dow Hill ...	...	1,000*		...		1886-87.
		Approach roads to ditto ...	120	...		...		1891-92.
		School Hospital (formerly draftsmen's quarters No. 11A) at ditto	...	400		...		Not known.
		School Dhobee's house (formerly subordinate quarters) at ditto	...	600		...		Not known.
		Dormitory building at ditto ...	...	1,400		...		1889-90.
		Head-master's residence at ditto (formerly circuit-house) ...	...	400		...		1887-88.
		New sick room at ditto ...	200	...		...		Built in 1891-92.
					4,470			
	Dacca ...	*Dacca College	...	...		...		1891-92.
		*Dacca Collegiate School ...	...	...		...		1889-90.
		*Dacca Madrassa ...	...	...		...		1888-89.
		*Barisal School	...	...		...		1889-90.
		* " Head-master's residence	...	...		...		1891-92. Temporary building.
		Carried over ...	...	...	2,00,375	...	1,96,253	

Buildings entrusted to the agency of District Boards for maintenance.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1893-94—*continued.*

Head of Classification.	Commissionership.	Locality and Particulars.	Estimate, 1893-94. Ordinary.	Estimate, 1893-94. Quadrennial.	Estimate, 1893-94. Total.	Estimate, 1892-93. Amount.	Estimate, 1892-93. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...		2,00,375	...	1,96,253	
Government Colleges and Schools—*continued.*	Dacca—*concld.*	*Barisál Vernacular School ...	...	...		...		1891-92.
		*Faridpur School ...	...	...		...		1888-89.
		*Bhola „	...	...		...		1891-92.
		*Mymensingh „	...	...		...		Temporary building. 1891-92.
		„ (Hardinge School)	...	...		...		1888-89.
					...		...	
	Chittagong	*Comilla School	...	...		...		1891-92.
		*Chittagong { Normal School ...	...	...		...		Re-built in 1886-87.
		*Chittagong { High „ ...	...	...		...		1891-92.
		*Chittagong { Madrassa ...	...	...		...		1891-92.
		*Noakhali School	...	...		...		1891-92.
		Rangamáti „	1,500	...		...		Brought on books in 1891-92.
					1,500		...	
	Patna ...	Patna College	...	...		3,500		1892-93.
		Gaya School	...	...		1,200		1892-93.
		Arrah „	...	...		...		1890-91.
		Motihari „ { Old ...	...	...		...		1891-92.
		Motihari „ { New ...	300	...		...		1891-92.
		Motihari „ { Normal School...	...	...		...		1891-92.
		Chapra „	...	...		1,200		1892-93.
		Muzaffarpur Zillah School ...	...	...		...		1890-91.
		„ Training „ ...	...	...		...		1890-91.
					300		5,900	
	Bhágalpur	*Monghyr School ...	...	...		...		Partly in 1890-91 and partly in 1891-92.
		*Bhágalpur „	...	...		...		1891-92.
		*Purnea „	...	...		...		1890-91.
		„ (Mirza Hussain's Aided School)	...	...		...		1890-91.
		*Malda School	...	...		...		1889-90.
		*Dumka „	...	...		...		1891-92.
					...		...	
	Chota Nagpur.	Hazáribágh School ...	...	...		...		1891-92.
		Ranchi „ ...	...	...		...		1891-92.
		Purulia „ ...	...	...		...		1891-92.
		Chaibassa „ ...	150	...		...		1889-90.
					150		...	
	Orissa ...	Balasore { School ...	...	400		...		1889-90.
		Balasore { Normal School ...	...	300		...		1889-90.
		Puri School	150	...		...		1891-92.
		Cuttack { College ...	600	...		...		1891-92.
		Cuttack { Normal School ...	200	...		...		1891-92.
		Cuttack { Office of Joint-Inspector ...	100	...		...		1891-92.
		Cuttack { Survey School ...	150	...		...		
					1,900		...	
		Carried over ...	...	...	2,04,225	...	2,02,153	

* Buildings entrusted to the agency of District Boards for maintenance.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1893-94—*continued.*

Head of Classification.	Commissionership.	Locality and Particulars.	Estimate, 1893-94. Ordinary.	Estimate, 1893-94. Quadrennial.	Estimate, 1893-94. Total.	Estimate, 1892-93. Amount.	Estimate, 1892-93. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	2,04,225	...	2,02,153	
Government Colleges and Schools—*concluded.*	...	Ordinary repairs to Government Colleges and Schools.	...	...		4,100		
					...		4,100	
Hospitals and Dispensaries.	Calcutta ..	Medical College Hospital at Calcutta	500	8,000		...		1888-89.
		Nurses' quarters attached to ditto	50	900		...		1889-90.
		Eden Hospital at Calcutta ...	500	...		...		1889-90.
		Ezra Hospital	...	2,000		...		Built in 1887-88.
		Shama Churn Law's Eye Infirmary	200	...		...		Built in 1891-92.
		Campbell Hospital at Sealdah ...	200	4,000		...		Not known.
		Superintendent's and Apothecary's residence at Sealdah ...	200	...		...		1891-92.
		Deputy Superintendent's quarters at ditto	100	900		...		1888-89.
		Small-pox Hospital at ditto ...	200	...		...		1890-91.
		Compound roads of Campbell Hospital at ditto ...	...	900		...		1889-90.
		General Hospital at Dhalanda...	...	7,000		5,000		Partly every year.
					25,650		5,000	
	Presidency	Temporary residence for Civil Medical Officer at Khulna ...	50	...		...		1892-93.
		Dead-house at ditto ...	5	...		...		Constructed 1890-91.
		*Civil Surgeon's office at Jessore (formerly old Post Office) ...	...	...		...		1890-91.
		Civil Surgeon's office at Berhampore	...	300		...		1889-90.
					355		...	
	Rajshahi	Police Hospital at Darjeeling ...	50	...		...		1890-91.
		Eden Sanitarium at ditto ...	...	1,000		...		1889-90.
		Residence of the Apothecary, Eden Sanitarium (Old Bhutia School)	...			...		1889-90.
		Dispensary and dead-house at Siliguri	100	...		200		1892-93.
		Animal vaccination depôt at Ghoom	200	...		...		Built in 1891-92.
					1,350		200	
		Carried over ...	...	...	2,31,580	...	2,11,453	

* Buildings entrusted to the agency of District Boards for maintenance.
† Grants entered against particular buildings.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1893-94—*continued.*

Head of Classification.	Commissionership.	Locality and Particulars.	Estimate, 1893-94. Ordinary.	Estimate, 1893-94. Quadrennial.	Estimate, 1893-94. Total.	Estimate, 1892-93. Amount.	Estimate, 1892-93. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...			2,31,580		2,11,453	
Hospitals and Dispensaries—*concluded.*	Bhágalpur	*Temporary accommodation for Medical Officers at Dumka ...	...					Built in 1888-89.
	Orissa ...	General Hospital at Cuttack ...	500.	...	500			1891-92.
		Ordinary repairs to Hospitals and Dispensaries ..	†			9,800	9,800	
Lock-Hospitals.	Calcutta...	Lock-hospital at Sealdah	200			4,000		1892-93.
		Ditto at Alipur ...	800			..		1890-91.
		Resident Medical Officer's quarters at ditto ...	200	...		...		1892-93.
		Deputy Superintendent's quarters at ditto	...	...	1,200	..	4,000	1892-93.
	...	Ordinary repairs to Lock-hospitals	† ..			700	700	
Medical Colleges and Schools.	Calcutta...	Medical College at Calcutta ...	500	..				Partly in 1890-91.
		Principal's quarters attached to ditto...	200			...		1889-90 & 1890-91.
		Students' ditto ditto ...	300					1890-91.
		Resident Physician's quarters ..	..	900		...		Building condemned.
		Ditto Surgeon's quarters	.	900		...		1891-92.
		Museum ...	50	900		...		1889-90.
		Surnomoye Hostel for female students at Calcutta .	300			...		New building.
		Campbell Medical School at Sealdah ...	.	..		...		Built in 1886-87
		New Lecture Theatre attached to ditto	300	...		..		1887-88.
		No. 1 ditto ditto ...	300		4,650	..	...	1888-89.
	Dacca ..	*Medical School at Dacca ...	...	...	...	...	...	1889-90.
	Patna ...	Temple Medical School at Bankipore	300	..	300	2,800	2,800	1892-93.
	...	Ordinary repairs to Medical Colleges and Schools ..	†	..		950	950	
		Carried over		...	2,38,230		2,29,703	

* Buildings entrusted to the agency of the District Boards for maintenance.
† Grants entered against particular buildings.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1893-94—*continued.*

Head of Classification.	Commissionership.	Locality and Particulars.	Estimate, 1893-94. Ordinary.	Estimate, 1893-94. Quadrennial.	Estimate, 1893-94. Total.	Estimate, 1892-93. Amount.	Estimate, 1892-93. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	2,38,230	...	2,29,703	
Lunatic Asylums.	Calcutta...	Lunatic Asylums at— Dhalanda (Native) ...	...	2,000	...	...		Partly in 1888-89 and partly in 1891-92.
		Bhawánipur (European) ...	...	2,000	4,000	3,000	3,000	Partly in 1888-89, partly in 1889-90, and partly in 1891-92.
	Presidency	Berhampore ...	...	...		2,400		1892-93.
		Mayadapur	...	...	...	...	2,400	1881-82.
	Dacca ...	*Dacca	...	...	...	...	...	1889-90.
	Patna ...	Bankipore	150	...	150	...	...	1890-91
	Orissa ...	Cuttack	200	...	200	...	...	1891-92.
	...	Ordinary repairs to Lunatic Asylums	†...	...	...	1,275	1,275	
Customs Buildings.	Calcutta...	Customs buildings at— Calcutta ...	200	3,000	3,200	5,000	5,000	Partly in 1892-93.
	Presidency	Diamond Harbour ...	50	...		...		1891-92.
		* Budge Budge (Custom and Telegraph offices) ...	1,000		1,050	...	...	Built in 1890-91.
	Chittagong	*Chittagong	...	...	...	...	...	1891-92.
	...	Ordinary repairs to Customs Buildings	†...	...	...	50	50	
		Carried over ...	...	...	2,46,830	...	2,41,428	

* Buildings entrusted to the agency of the District Boards for maintenance.
† Grants entered against particular buildings.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1893-94—*continued.*

Head of Classification.	Commissionership.	Locality and Particulars.	Estimate, 1893-94. Ordinary.	Estimate, 1893-94. Quadrennial.	Estimate, 1893-94. Total.	Estimate, 1892-93. Amount.	Estimate, 1892-93. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ..	...	...	2,46,830	...	2,41,428	
Registration	Burdwan	Registration Offices at—						
		*Burdwan	...	...		...		1888-89.
		Tamluk	...					1889-90.
		Midnapore	...	340				1889-90.
					340		...	
	Presidency	*Jessore	...					1889-90.
		Krishnagar				250		1892-93.
							250	
	Rajshahi	*Boalia	...	...		..		1891 92.
		*Sirajganj	...	..				1891-92. Temporary building.
		*Jalpaiguri	...	...		...		1888-89.
		*Dinajpur	...	...		...		1888-89.
		*Rangpur	...	...		...		1888-89.
		*Pabna	...	...		...		Thorough repa in 1888-89.
					...		...	
	Dacca ...	*Faridpur	...	...		...		1891-92.
		*Barisal	...			...		1891-92.
		*Backergunge	...	...		...		1890-91.
		*Bhala ...	...	..		...		1891-92. Temporary building
		*Bhanga ...	...					1891-92.
					...		...	
	Chittagong	*Chittagong ...	...	...		...		1891-92.
		*Noakhali	...					1891-92
		*Comilla ...	...	..				1891-92.
					...		...	
	Patna ...	Chapra ...	100			300		1892-93.
		Muzaffarpur ..						1890-91.
		Arrah		..				1891-92.
					100		300	
	Chota Nagpur ...	Ranchi	...	..				1891-92.
		Hazáribágh	...	...		450		1892-93.
					...		450	
	...	Ordinary repairs to Registration Offices ...	...†			125		
					...		125	
Miscellaneous Buildings.	Calcutta...	Government workhouse for vagrants in Amherst Street	100	...		...		1891-92.
		Premises No. 29, Chowringhee (temporary residence of the Commissioner of Police)	1,200‡			...		1891 92.
		Buildings and Works on the Maidan—.						
		Balustrade	600			...		1890-91.
		Towers, pillars, and monuments ...						
					1,900		...	
	Presidency	Semaphore Tower at Barrackpore	100			200		1891-92.
		" at Paikpara						1892-93
		" at Sookchur ..				...		1891-92.
		" at Belgharia ..	...	200				1889-90.
		Collector's residence at Alipore .	250	...		4,500		1892-93.
		Carried over ...	350	200	2,49,170	4,700	2,42,553	

* Buildings entrusted to the agency of District Boards for maintenance.
† Grants entered against particular buildings.
‡ Includes Rs. 928 for Municipal tax.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1893-94—*continued.*

Head of Classification.	Commissionership.	Locality and Particulars.	Estimate, 1893-94. Ordinary.	Estimate, 1893-94. Quadrennial.	Estimate, 1893-94. Total.	Estimate, 1892-93. Amount.	Estimate, 1892-93. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	350	200	2,49,170	4,700	2,42,553	
Miscellaneous Buildings—(*contd.*)	Presidency—*concld.*	Meteorological observatory at Alipore	...	500		...		1888-89.
		Buildings, roads and Tramway Lines at Akra.	...	...		..		...
		Magistrate's and Joint-Magistrate's residence at Khulna ...	50	...		..		1892-93.
		Deputy Magistrate's residence at Khulna	100	...		...		1891-92.
		Amir Ally's house at Murshidabad	...	...		..		1886-87.
		Buildings at Berhampore (formerly Military)—						
		Barrack No. 1 ...		1,000		1,800		1886-87.
		" " 2 ...		...		1,500		1886-87.
		" " 4 ...		1,000		1,200		1883-84.
		" " 5 ...				...		1892-93.
		" " 6 ...		1,000		1,200		1883-84.
		" " 8 ...		1,000		...		1886-87.
		" " 9 ...		...		....		1890-91.
		" " 10 ...	260	1,000		...		1881-82.
		" " 11 ...		...		...		1891-92.
		Magazine		...		...		1890-91.
		Nizamut pension office ...		...		300		1892-93.
		Skittle alleys ...		...		125		...
		Malt liquor and rum godown ...		....		100		1892-93.
		Canteen		...		...		1891-92.
					6,460		10,925	
	Burdwan	Botanical Gardens at Sibpur ...	500	...		300		1889-90.
		Magistrate's residence at Howrah	200	...		...		1890-91.
		*Pucka Ghat at Hooghly ...	...	...		...		1888-89.
		*Juggul Addy's Ghat at Serampore ...	...	...		...		1888-89.
		*Flag-staff Ghat at Serampore...	...	...		...		1888-89.
		Agency Buildings at Contai ...	...	...		...		Not stated.
		Cantonment buildings at Chinsura—						
		Soldiers' barracks with out-offices						
		Plunge bath ...						
		Quarter-master's store ...						
		Canteen and quarter-master's quarters ...						
		Main guard and sergeant-master's quarters ...	5,000	...	...	...	...	Not known.
		Garrison cell ...						
		Dutch barrack ...						
		Racket courts ...						
		Hospital buildings ...						
		Officers' barracks ...						
		Field officers' quarters ..						
		Slaughter-house ...						
					5,700		300	
		Carried over ...	...	...	2,61,330	...	2,53,778	

* Buildings entrusted to the agency of District Boards for maintenance.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1893-94—*continued.*

Head of Classification.	Commissionership.	Locality and Particulars.	Estimate, 1893-94. Ordinary.	Estimate, 1893-94. Quadrennial.	Estimate, 1893-94. Total.	Estimate, 1892-93. Amount.	Estimate, 1892-93. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs	
		Brought forward ...	...	...	2,61,330	...	2,58,778	
Miscellaneous Buildings—*continued.*	Rajshahi	*Manager's office at Joypur in Bogra district	...	...		...		1891-92.
		*Tahsil office at Fallacotta ...	...	...		...		1890-91.
		Cantonment buildings and elephant shed at Jalpaiguri ...	...	...		...		Brought on books in 1883-84.
		Curator's quarters and approach road to Botanical Gardens at Darjeeling	200	...		...		1891-92.
		Conservatory in the Lloyd's Botanical Gardens at ditto ...	100	...		250		1887-88.
		Powder magazine at Goomtee ...	50	...		...		Not known.
		†Augusta Villa occupied by Mr. Bartlett, Honorary Assistant Engineer	1,200	...	1,550	...	250	
	Dacca ...	*Collector's residence at Faridpur	...	...		...		
		Ditto at Mymensingh	...	...	...	...	...	
	Bhágalpur	*Fort bridges (three) at Monghyr	..	...		...		1890-91.
		*Quartermaster-Sergeant's Bungalow at Bhágalpur used by Miss Priminger as a school ...	...	...		...		1891-92.
		*Buildings at Bhágalpur (formerly Military)	...	...		...		1891-92.
		*Half of Bungalow No 7 at Dumka	...	...	...	...	...	Partly in 1891-92.
	Patna ...	Cavalry barracks at Bankipore ...	...	...		...		1891-92.
		Infantry " at " ...	...	...		...		1891-92.
		Nepal frontier boundary pillars—Champaran side ...	...	...		...		1891-92.
		Muzaffarpur " ...	...	...				
		Darbhanga " ...	...	...				
		Stud buildings, &c., at Pusa ...	...	...		...		Made over to Messrs. Begg, Dunlop & Co.
		Model farm-house at Arrah ...	150	...		...		1890-91.
		Market at Nasriganj on the Arrah canal	50	...		...		1890-91.
		Fort buildings at Buxar ...	300	...		...		1890-91
		Stud " at " ...	...	...		...		1879-80.
		Inspection bungalow at Chapra (now occupied by Assistant Magistrate)	200	...		...		1890-91.
		Collector's residence at Muzaffarpur	1,500‡	...		...		1892-93.
		Collector's residence at Bankipore	300	...		...		1891-92.
		Ditto at Gaya ...	400	...		...		1890-91.
		Civil Surgeon's residence at Chapra	150	...	3,050	...	...	Purchased 1892-93.
	Chota Nagpur.	Buildings at Hazáribágh (formerly Military and other miscellaneous buildings) ...	...	2,000		1,800		1892-93.
		Rent for Barákar Estate ...	5,100	...	7,100	...	1,800	
		Carried over ...	..	...	2,73,030	...	2,55,828	

* Buildings entrusted to the agency of District Boards for maintenance.
† The building is not on the Public Works Department books but it is a rented one. The amount provided is for rent of the building.
‡ Includes Rs 7,20, payable by Government as rent of the house.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1893-94—*continued.*

Head of Classification.	Commissionership.	Locality and Particulars.	Estimate, 1893-94. Ordinary.	Estimate, 1893-94. Quadrennial.	Estimate, 1893-94. Total.	Estimate, 1892-93. Amount.	Estimate, 1892-93. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	2,73,030	...	2,55,828	
Miscellaneous Buildings—*concluded.*	...	Ordinary repairs to Miscellaneous Buildings	...**	...		9,232		
					...		9,232	
Public Works Buildings.	Calcutta.	Public Works Storeyard at Colootolah	100	...		...		Not known.
		Ditto ditto at Tolly's Nullah ...	50	...		...		1891-92.
		Building No. 3, Church Lane, Calcutta	‡1,800	...		...		1890-91.
		Sub-divisional officer's quarters at Hastings	...	1,100§		...		1889-90.
		Late Distillery Building at Kidderpore	...	...		...		1890-91.
					3,050		...	
	Presidency	Public Works godown at Khulna	20	...		...		...
		Inspection bungalow at Khulna	200	...		...		Temporary building, 188[illegible].
		Executive Engineer's godown at Krishnagar	...	...		...		1890-91.
		Ditto ditto at Berhampore	...	...		...		1890-91.
		Executive Engineer's office (late main guard) at Berhampore ...	100‖	...		...		1889-90 & 1890-[illegible]
		Public Works godown at ditto	...	820¶		...		1889-90 & 1890-[illegible]
					1,140		...	
	Burdwan	New workshops buildings, with roads and paths, &c., at Sibpur; Superintendent's quarters and out-offices at ditto ...; Sluices at ditto ...	3,150†	...		2,150		1892-93.
		*Engineer's godown at Burdwan	...	...		...		1889-90.
		Public Works Buildings at Midnapore	...	...		...		1889-90.
					3,150		2,150	
	Rajshahi	*Store-godown at Boalia ...	...	...		...		Temporary building, 188[illegible]-88.
		*Ditto at Pabna ...	...	...		...		Ditto.
		*Ditto at Bogra ...	...	...		...		Ditto, 1889-[illegible]
		*Ditto at Sirajganj ...	...	...		...		Never done.
		*Ditto at Dinajpur ...	...	...		...		1889-90.
		*Ditto at Jalpaiguri ...	...	...		...		1891-92.
		*Ditto at Rangpur ...	...	...		...		1889-90.
		Ditto at Pankabari ...	100	...		100		1892-93.
		Workshop and godown at Darjeeling, No. 1	100	...		...		1889-90.
		Ditto ditto, No. 2 ...	50	...		...		1888-89.
		Inspection bungalow for the use of Public Works Department at Siliguri	...	...		100		Constructed 1891-92.
					250		200	
		Carried over ...	...	...	2,80,620	...	2,6[illegible],410	

* Buildings entrusted to the agency of District Boards for maintenance.
† Includes Rs. 2,158 for Municipal tax.
‡ Ditto Rs. 1,783 ditto.
§ Ditto Rs. 203 ditto.
‖ For Municipal tax of the building.
¶ Includes Rs. 75 for Municipal tax and Rs. 60 for pay of chaukidar.
** Grants entered against particular buildings.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1893-94—*continued.*

Head of Classification.	Commissionership.	Locality and Particulars.	Estimate, 1893-94. Ordinary.	Estimate, 1893-94. Quadrennial.	Estimate, 1893-94. Total.	Estimate, 1892-93 Amount.	Estimate, 1892-93 Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	2,80,620	...	2,67,410	
Public Works Buildings—*continued.*	Dacca ...	*Store-godown at Mymensingh	...	...		...		*Temporary building; built in 1888-89.
		* Ditto at Barisal ...	...	...		...		1885-86. Temporary building.
		* Ditto at Faridpur ...	...	...		...		Temporary building, 1890-91.
		*Inspection bungalow for the use of Public Works Department Officers at Faridpur ..	...	...		...		Ditto.
		* Ditto ditto at Rajbari...	...	...		...		Re-built in 1888-89. Temporary building.
		*Quarters to let (portion of old Judge's Court) at Mymensingh	...	...		...		1888-89.
		*Executive Engineer's Office at Dacca (formerly Native Infantry Hospital)	...	...		...		1889-90.
					...		...	
	Chittagong	*Store-godown at Comilla ...	...	...		...		1887-88. Temporary buildings.
		* Ditto at Chittagong ...	...	...		...		
		* Ditto at Noakhali ...	...	...		...		1891-92.
		*Inspection bungalow at Cox's Bazar	...	...		...		Not known.
		*Executive Engineer's Office and Residence (old Settlement Office) at Chittagong	...	...		...		1889-90.
					...		...	
	Patna ...	Store-godown at Bankipore ...	80	...		...		1891-92.
		Ditto at Gaya ..	250	...		...		1891-92.
		Ditto at Arrah ...	50	...		75		1892-93.
		Ditto at Buxar ...	200	...		...		1889-90.
		Overseer's bungalow at Muzaffarpur	100	...		...		1890-91.
		Store-godown and office shed at Darbhanga	...	200		...		Built in 1889-90.
					880		75	
	Bhágalpur	*Store-godown at Bhágalpur ...	...	...		...		1891-92.
		* Ditto at Purnea ...	...	...		...		1890-91.
					...		...	
	Chota Nagpur.	Ditto at Hazáribágh ...	200	...		...		1891-92.
		Ditto at Giridíh ...	...	150		...		1888-89.
		Ditto at Purulia ...	...	...		150		1892-93.
		Ditto at Ranchi ...	50	...		...		1891-92.
		Inspection quarters at Hazaribagh (part of late Military Buildings)	200	...		...		1891-92.
					600		150	
	Orissa ...	Public Works buildings at Cuttack	...	...		...		Partly in 1892-93.
					...		...	
		Carried over ...	...	...	2,82,100	...	2,67,635	

* Buildings entrusted to the agency of District Boards for maintenance.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1893-94—*continued.*

Head of Classification.	Commissionership.	Locality and Particulars.	Estimate, 1893-94.			Estimate, 1892-93.		Quadrennial repairs when last executed.
			Ordinary.	Quadrennial.	Total.	Amount.	Total.	
			Rs.	Rs.	Rs.	Rs.	Rs.	
		Civil Buildings—*concld.*						
		Brought forward ...	...	...	2,82,100	...	2,67,635	
Public Works Buildings—*concluded.*	...	Ordinary repairs to Public Works Buildings	...	...	...	5,250	5,250	
		Total ...	...	...	2,82,100	...	2,72,885	
	...	Amount to be paid to District Boards for maintenance and repairs of buildings entrusted to their agency for maintenance	1,27,964	...	1,27,964	1,27,115	1,27,115	
		Total Civil Buildings ...	...	...	4,10,064	...	4,00,000	
		Less transferred to District Boards	...	...	1,27,964	...	...	
		Balance chargable to Public Works Department ...	...	...	2,82,100	...	4,00,000	

* Grants entered against particular buildings.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1893-94—*continued.*

Head of Classification.	Items.	Estimate, 1893-94.		Estimate, 1892-93.	
		Amount.	Total.	Amount.	Total.
	Communications.	Rs.	Rs.	Rs.	Rs.
Metalled and bridged roads.	*Grand Trunk Road (388½ miles) with an average width of 30 feet, of which 14 feet are metalled, and with 1,107 bridges and culverts of an aggregate waterway of 18,768 feet.*				
	[*Calcutta to Palta Ghat (14½ miles), Palta Ghat crossing to Chota Kund (34 miles), and Chota Kund to Barákar (97½ miles), transferred to the District Boards of the 24-Parganas, Hooghly, and Burdwan respectively.*]				
	Barákar to Bagodar, 149th mile to 215th mile (66 miles)—				
	Collecting metal	6,500		9,000	
	Spreading and consolidating ...	3,500		3,000	
	Maintenance	2,700		2,000	
	Bridges and culverts	500		500	
	Bungalows and cooly huts ...	600		500	
	Barákar bridge, with approaches ...	1,000		700	
	Toll-house and out-offices	50		50	
	Planting and maintaining trees ..	600		500	
			15,450		16,250
	Bagodar to Bhullua Chuttee, 216th mile to 268th mile (53 miles)—				
	Collecting metal	700		1,200	
	Spreading and consolidating ...	3,000		2,000	
	Maintenance	2,500		2,500	
	Bridges and drains	700		600	
	Bungalows, &c. (7)	1,000		1,000	
	Planting and maintaining trees ...	800		200	
			8,700		7,500
	[*Bhullua Chuttee to Barroon-on-Sone, 268th mile to 335th mile (67 miles), transferred to the District Board of Gaya.*]				
	Sone to Karamnúsa, 335th mile to 391st mile (56 miles)—				
	Collecting metal	9,000		6,500	
	Spreading and consolidating ...	5,000		2,500	
	Maintenance	2,000		1,300	
	Protective works to Durgauti bank on 375th mile 1,200 feet ...	...		...	
	Ditto ditto to Sibsagar ...	...		1,100	
	Bridges and drains	1,000		1,100	
	Bungalows	600		400	
	Planting and maintaining trees ...	500		400	
	Maintaining the Sone causeway ...	2,000		3,300	
			20,100		16,600
	Carried over ...	...	44,250	...	40,350

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1893-94—*continued.*

Head of Classification.	Items.	Estimate, 1893-94. Amount.	Estimate, 1893-94. Total.	Estimate, 1892-93. Amount.	Estimate, 1892-93. Total.
	Communications—*continued.*	Rs.	Rs.	Rs	Rs.
	Brought forward ...	...	44,250	...	40,350
Metalled and bridged roads—*continued.*	*Old Grand Trunk Road* (15¾ *miles*), *with an average width of* 36 *feet, of which* 12 *feet are metalled, and with* 32 *bridges and culverts of an aggregate waterway of* 381 *feet*—				
	From Chandalpara Lane, 886 *feet north of the* 4*th mile-stone to* 7*th mile, Bally Bridge* (3 *miles*)—				
	Collecting metal	3,000		3,800	
	Spreading and consolidating ...	800		600	
	Maintenance	600		300	
	Bridges and culverts	300		300	
	Planting and maintaining trees ...	100		...	
			4,800		5,000
	[*From the* 7*th mile-stone to Gyretty Ghat* (12¾ *miles*) *transferred to the District Board of Hooghly.*]				
	*Patna and Gaya Road** (80 *miles*), *with an average width of* 30 *feet, of which* 16 *feet are metalled, and with* 222 *bridges and culverts of an aggregate waterway of* 8,874 *feet*—				
	1*st mile to Railway crossing* (1½ *miles*)—				
	Collecting metal	...		700	
	Spreading and consolidating ...	...		250	
	Maintenance	...		100	
	Bridges and drains	...		25	
	Bungalows	...		75	
	Planting and maintaining trees ...	...		50	
			...		1,200
	Dinapore and Bankipore metalled road (8 *miles* 3,518 *feet*), *with an average width of* 42 *feet, of which* 12 *feet are metalled for* 2 *miles* 173 *feet at Dinapore end, and* 16 *feet for the remaining* 6 *miles* 3,345 *feet at the Bankipore end; and with* 39 *bridges and culverts of an aggregate waterway of* 253 *feet*—				
	[*Portion within Dinapore Municipality* (1 *mile* 2,010 *feet*) *transferred to the Municipality.*]				
	Carried over ...	...	49,050	...	46,550

* Under the charge of State Railway, District Boards, and Bankipore Municipality.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1893-94—*continued.*

Head of Classification.	Items.	Estimate, 1893-94.		Estimate, 1892-93.	
		Amount.	Total.	Amount.	Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Borought forward ...	...	49,050	...	46,550
Metalled and bridged roads—*continued.*	*Dinapore and Bankipore metalled road*—(concld.) *Within Dinapore Cantonment* (2 *miles* 173 *feet*), *within Bankipore Municipality* (1,200 *feet*), *and in Patna District* (5 *miles* 135 *feet*)—				
	Collecting metal ...	3,000		3,000	
	Spreading and consolidating ...	1,000		600	
	Maintenance	400		400	
	Bridges and drains	200		200	
	Planting and maintaining trees ...	100		100	
			4,700		4,300
	Lake road at Matihari (1 *mile* 670 *feet*), *with an average width of* 43 *feet, of width* 12 *feet are metalled, and with* 2 *culverts of an aggregate waterway of* 251 *s. feet*—				
	Repairs	400		400	
			400		400
	Midnapore and Raniganj Road (101 *miles*), *with an average width of* 24 *feet, of which* 12 *feet are metalled, and with* 259 *bridges and culverts of an aggregate waterway of* 2,045 *feet*—				
	[*Raniganj to Damodar river* (3 *miles*), *and Damodar to Kurkasole* (58 *miles*) *with Bishanpur Loop line* (4 *miles*), *transferred to the District Boards of Burdwan and Bankura respectively.*]				
	Kurkasole to Midnapore (36 *miles*)—				
	Collecting metal	2,100		1,500	
	Spreading and consolidating ...	1,300		500	
	Maintenance	1,100		700	
	Bridges and drains (78)	2,100		700	
	Bungalows (2)	400		400	
	Planting and maintaining trees ...	...		100	
			7,000		3,900
	Orissa Trunk Road (321½ *miles*), *with an average width of* 24 *feet, of which* 12 *feet are metalled, and with* 342 *bridges and culverts of an aggregate waterway of* 18,752 *feet*—				
	[*Calcutta to Achipur* (14 *miles*), *transferred to the District Board of* 24-*Parganas.*]				
	Carried over ...	...	61,150	...	55,150

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1893-94—*continued.*

Head of Classification.	Items.	Estimate, 1893-94.		Estimate, 1892-93.	
		Amount.	Total.	Amount.	Total.
		Rs.	Rs.	Rs.	Rs.
	Communications—*continued.*				
	Brought forward ...	...	61,150	...	55,150
Metalled and bridged roads—*continued.*	*Orissa Trunk Road, &c.*—continued.				
	Ulubaria to Chandinabazar (92 *miles*)—				
	Collecting metal	23,000		15,000	
	Spreading and consolidating ...	4,500		3,500	
	Maintenance	2,500		1,800	
	Bridges and drains	3,100		1,200	
	Bungalows	400		400	
	Planting and maintaining trees ...	100		...	
			33,600		21,900
	Chandinabazar to Sálandi River (78 *miles*)—				
	Collecting metal	10,000		11,000	
	Spreading and consolidating ...	3,000		2,600	
	Resoling portions of 8th, 10th, 14th, 15th, 16th, 17th, 18th and 19th miles south of Balasore ...	...		3,000	
	Maintenance, inclusive of petty repairs to berms, slopes, and culverts ...	2,500		2,000	
	Bridges and drains	2,500		3,500	
	Bungalows	1,000		400	
	Planting and maintaining trees ...	800		...	
			19,800		22,500
	Sálandi River to Byturni (17½ *miles*)—				
	Collecting metal	3,000		2,500	
	Spreading and consolidating ...	800		600	
	Maintenance	500		300	
	Bridges and drains	500		200	
	Bungalows (2)	300		300	
	Planting and maintaining trees ...	...		...	
			5,100		3,900
	Byturni to Brahmini (15 *miles*)—				
	Collecting metal	2,000		1,500	
	Spreading and consolidating ...	500		500	
	Maintenance	500		400	
	Bridges and drains	250		150	
	Bungalow (1)	250		150	
	Planting and maintaining trees ...	...		...	
			3,500		2,700
	Brahmini to Mahánadi at Cuttack (29 *miles*)—				
	Collecting metal	3,000		4,000	
	Spreading and consolidating ...	1,000		1,000	
	Maintenance	1,500		1,100	
	Bridges and drains	1,000		200	
	Bungalows (3)	500		400	
	Planting and maintaining trees ...	.		...	
			7,000		6,700
	Carried over ...	...	1,30,150	...	1,12,850

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1893-94—*continued.*

Head of Classification.	Items.	Estimate, 1893-94. Amount.	Estimate, 1893-94. Total.	Estimate, 1892-93. Amount.	Estimate, 1892-93. Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	...	1,30,150	...	1,12,850
Metalled and bridged roads—*continued.*	*Orissa Trunk road, &c.*—concluded.				
	Cuttack to Ganjam (75 *miles*)—				
	Collecting metal ...	8,000		9,000	
	Spreading and consolidating ...	3,500		3,000	
	Maintenance	4,000		2,200	
	Bridges and drains	3,000		2,200	
	Bungalows (7)	1,500		1,000	
	Planting and maintaning trees ...	1,000		700	
			21,000		18,100
	Cuttack and Puri Road (52 *miles*), *with an average width of* 24 *feet, of which* 8 *feet are metalled, and with* 49 *bridges and culverts of an aggregate waterway of* 94 *feet*—				
	Collecting metal ...	8,000		8,500	
	Spreading and consolidating ...	2,000		2,200	
	Maintenance	2,000		2,600	
	Bridges and drains	2,000		1,500	
	Bungalows (6)	1,000		700	
	Planting and maintaining trees ...	1,000		700	
			16,000		16,200
	Pilgrim Road (8¾ *miles*), *with an average width of* 18 *feet, of which* 8 *feet are metalled, and with* 5 *bridges and culverts of an aggregate waterway of* 104 *feet*—				
	1*st Section, from Noontikri bridge to north bank of Mahánadi* (3½ *miles*)—				
	Collecting metal	600		600	
	Spreading and consolidating ...	300		300	
	Maintenance	200		50	
			1,100		950
	2*nd Section* (5¼ *miles*)—				
	Collecting metal	700		700	
	Spreading and consolidating ...	500		400	
	Maintenance	200		200	
	Bridges and drains	200		200	
	Planting trees	300		300	
			1,900		1,800
	Ganges and Darjeeling road from Karagola to Siliguri (124 *miles*), *with an average width of* 30 *feet, of which* 12 *feet are metalled, and with* 75 *bridges and culverts of an aggregate waterway of* 6,910 *feet*—				
	[*Karagola to Titalyah* (106 *miles*) *and Titalyah to* 122*nd mile* (16 *miles*) *transferred to the District Boards of Purnea and Jalpaiguri respectively.*]				
	Carried over ...	...	1,70,150	...	1,49,900

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1893-94—*continued.*

Head of Classification.	Items.	Estimate, 1893-94.		Estimate, 1892-93.	
		Amount.	Total.	Amount.	Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	...	1,70,150	...	1,49,900
Metalled and bridged roads—*continued.*	*Ganges and Darjeeling Road, &c.*—continued. *123rd, 124th and part of the 125th mile (2 miles and 3,960 feet)*—				
	Maintenance	500		550	
	Inspection bungalow (1) ...	...		...	
			500		550
	Siliguri Station Feeder Road (4,000 feet), with an average width of 30 feet, of which 12 feet are metalled, and with one bridge of a waterway of 40 feet—				
	Collecting metal	...			
	Maintenance	400		400	
	Special repairs	...		...	
			400		400
	Road from Kurseong to Mátigara viâ Pankhabari (19 miles), with an average width of 20 feet, of which 8 feet are metalled, and with bridges and culverts of an aggregate waterway of 1,480 feet				
	Collectinng metal	700		2,100	
	Maintenance	2,500		5,000	
	Bridges (repairs and renewal) ...	3,000		5,000	
	Travellers' sheds (3)	400		400	
	Special repairs	1,000		...	
			7,600		12,500
	Road from Mátigara to Darjeeling Hill Cart Road (2 miles), with an average width of 20 feet, of which 10 feet are metalled, and with 10 bridges and culverts of an aggregate waterway of 673 feet—				
	Collecting metal	1,500		1,100	
	Maintenance	1,000		1,100	
	Bridges (repairs and renewals) ...	200		400	
			2,700		2,600
	Darjeeling Hill Cart Road (49 miles), with an average width of 22 feet, of which 16 feet are metalled, and with 554 bridges and culverts of an aggregate waterway of 5,279 feet—				
	For repairs and maintenance by Darjeeling-Himalayan Railway Company, Limited, including 15 per cent. for supervision	45,000		50,000	
	Reserve for special repairs ...	22,000		25,000	
			67,000		75,000
	Terai section (8 miles)—				
	Collecting metal	...		...	
	Spreading new coating	...		...	
	Maintenance	...		...	
	Bridges	...		...	
	Raising earthen sides	...		...	
	Halting shed	...		...	
			...		...
	Carried over ...	...	2,48,350	...	2,40,950

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1893-94—*continued.*

Head of Classification.	Items.	Estimate, 1893-94. Amount.	Estimate, 1893-94. Total.	Estimate, 1892-93. Amount.	Estimate, 1892-93. Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	...	2,48,350	...	2,40,950
Metalled and bridged roads—*continued.*	*Darjeeling Hill Cart Road, &c.*—concluded.				
	Lower Section (21 *miles*)—				
	Collecting metal	...		...	
	Spreading new coating	...		...	
	Maintenance	...		...	
	Bridges	...		...	
	Halting shed (1)	...		...	
	Inspection bungalows (4) ...	900		500	
	Special repairs—repairing revetments and breast walls	...		...	
			900		500
	Upper section (20 *miles*)—				
	Collecting metal	...		...	
	Spreading new coating	...		...	
	Maintenance	...		...	
	Bridges	...		...	
	Hatling sheds (3)	...		...	
	Inspection bungalows (2) ...	200		400	
	Special repairs—repairing revetments and breast walls	...		...	
			200		400
	Ghoompahar Forest Road from Ghoom station to Sukiapokri and on to Gyribash (about 9¾ miles), with an average width of 14 feet, of which 8 feet are metalled, and with 20 bridges and culverts of an aggregate waterway of 51 feet—				
	Metalling	1,000		1,000	
	Maintenance	800		1,000	
	Bridges and culverts	200		300	
	Wooden railing	...		...	
	Inspecting bungalows	100		100	
	Special repairs	400		600	
			2,500		3,000
	Diversion of the Hill Cart Road through Kurseong Bazar (1,428 *feet*), *with an average width of 25 feet, of which 12 feet are metalled and with 4 culverts of an aggregate waterway of 16 feet*—				
	Maintenance	150		150	
	Special repairs	...		...	
			150		150
	Road from Nazalbari to Garidhura (11½ *miles*), *with an average width of 25 feet, of which 10 feet are metalled, and with 29 bridges and culverts of an aggregate waterway of 773 feet*—				
	Collecting metal	1,600		2,100	
	Spreading new coating	...		700	
	Maintenance	1,000		1,500	
	Bridges and culverts	2,000		1,500	
	Travellers' sheds	200		200	
			4,800		6,000
	Carried over ...	...	2,56,900	...	2,51,000

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1893-94—*continued.*

Head of Classification.	Items.	Estimate, 1893-94.		Estimate, 1892-93.	
		Amount.	Total.	Amount.	Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	...	2,56,900	...	2,51,000
Metalled and bridged roads—*continued.*	*Road from Tista Bridge to Sevoke (18 miles), average width 10 feet, of which 8 feet are metalled—*				
	Metalling	4,000		4,000	
	Maintenance	3,000		3,000	
	Bridges and culverts (72) ...	1,500		2,500	
	Special repairs	4,000		3,000	
	Inspection bungalows (2) with out-houses	300		400	
	Rest-houses (4) and temporary sheds for servants	300		400	
	Halting sheds (2)	100		150	
			13,200		13,450
	Road from Sevoke to Siliguri (12 miles) with an average width of 20 feet, of which 10 feet are metalled, and with 10 bridges and culverts of an aggregate waterway of feet—				
	Collecting metal	1,100		...	
	Maintenance	1,200		...	
	Bridges and culverts	200		...	
			2,500		
	Road from Mátigara to Naxalbari (11 miles), with an average width of 16 feet, of which 8 feet are metalled—				
	Maintenance	1,500		700	
	Bridges and culverts	500		...	
	Inspection bungalows	100		...	
			2,100		700
	Road from Darjeeling Bazar to Lebong (about 4 miles 3,960 feet) with an average width of 30 feet, of which 26 feet are metalled and with 56 bridges and culverts of an aggregate waterway of 493 feet—				
	First section from Bazar to cutchery Darjeeling, ( )— Maintenance ... ... Bridges and culverts ... ... *Second section from Darjeeling cutchery to North Point (1 mile 14 ch. 95 feet)—* Maintenance... ... ... Bridges and culverts	1,000			
			1,000		...
	Carried over ...	...	2,75,700	...	2,65,150

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1893-94—*continued.*

Head of Classification.	Items.	Estimate, 1893-94.		Estimate, 1892-93.	
		Amount.	Total.	Amount.	Total.
	Communications—*continued.*				
	Brought forward ...	...	2,75,700	...	2,65,150
Metalled and bridged roads—*continued.*	[*Roads at Náráyanganj* (1¾ *miles*) *entrusted to the agency of the District Board of Dacca for maintenance.*]				
	Calcutta Maidan Roads (12 *miles*), *with an average width of* 50 *feet, of which all are metalled, and with* 56 *bridges and culverts of an aggregate waterway of* 245 *feet and road from Zeerut Bridge to Belvedere* (1,452 *feet*), *with an average width of* 25 *feet including carriage stand*—				
	Collecting metal	23,000		25,000	
	Spreading and consolidating ...	5,000		4,000	
	Maintenance	40,000		39,500	
	Repairs to Secretary's and other walks	1,000		1,000	
			69,000		69,500
	Calcutta Strand Road from Chandpal Ghat to Hastings Bridge (1¾ *miles*), *with an average width of* 68 *feet, of which* 60 *feet are metalled, and with* 5 *bridges and culverts of an aggregate waterway of* 26 *feet; and new Strand Road from north of Prinsep's Ghat to Marine Officer's quarters at Hastings, and* 3 *cross roads* (*total length* 1,882 *feet*), *with an average width of* 60 *feet, of which* 56 *feet are metalled*—				
	Collecting metal	10,000		9,000	
	Spreading and consolidating ...	2,000		2,000	
	Maintenance ...	12,000		12,700	
	Repairs to railings along the road ...	500		500	
			24,500		24,200
	Barhi to Hazáribágh (23 *miles*), *with a width varying from* 16 *to* 20 *feet, of which* 8 *feet are metalled, and with* 73 *bridges and culverts of an aggregate waterway of* 910 *feet* 3 *inches*—				
	Collecting metal ... ... / Spreading and consolidating ... / Maintenance	3,000		2,500	
	Bridges and drains	300		300	
	Bungalows and cooly huts ...	200		100	
	Planting and maintaining trees ...	300		100	
			3,800		3,000
	Carried over ...	...	3,73,000	...	3,61,850

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1893-94—*continued.*

Head of Classification.	Items.	Estimate, 1893-94.		Estimate, 1892-93.	
		Amount.	Total.	Amount.	Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	...	3,73,000	...	3,61,850
Metalled and bridged roads—*continued.*	*Hazáribágh and Bagodar Road* (33 *miles*), *with an average width of* 21 *feet, of which* 8 *feet are metalled, and with* 83 *bridges and culverts of an aggregate waterway of* 924 *feet*—				
	Collecting metal	2,000		2,000	
	Spreading and consolidating ...	1,700		1,000	
	Maintenance	2,000		1,700	
	Bridges and drains	500		400	
	Bungalows and huts	400		300	
	Planting and maintaining trees ...	500		300	
			7,100		5,700
	Giridih and Dumri Road (26 *miles*), *with an average width of* 20 *feet, of which* 8 *feet are metalled, and with* 73 *bridges and culverts of an aggregate waterway of* 537 *feet*—				
	Giridih to Grand Trunk Road (26 *miles*)—				
	Collecting metal	3,000		2,800	
	Spreading and consolidating ...	1,500		2,000	
	Maintenance	1,500		1,000	
	Bridges and culverts	500		300	
	Inspection bungalows, &c. ...	300		300	
	Planting and maintaining trees ...	100		100	
			6,900		6,500
	Barákar and Purulia Road (46 *miles*), *with an average width of* 24 *feet, of which* 8 *to* 14 *feet are metalled, and with* 84 *bridges and culverts of an aggregate waterway of* 1,077 *feet*—				
	Barákar to Damodar (4 *miles*)—				
	Collecting metal	250		200	
	Spreading and consolidating ...	...		100	
	Maintenance	250		200	
	Bridges and culverts	200		200	
	Planting and maintaining trees ...	...		..	
			700		700
	1*st Section* (17 *miles*)—				
	Collecting metal			300	
	Spreading and consolidating ...			...	
	Maintenance			1,000	
	Bridges and drains			600	
	Bungalows			300	
	Planting and maintaining trees ...			300	
		11,000			2,500
	2*nd Section* (25 *miles*)—				
	Collecting metal			300	
	Spreading and consolidating ...			...	
	Maintenance			1,200	
	Bridges and drains			500	
	Bungalows			200	
	Planting and maintaining trees ...			300	
			11,000		2,500
	Carried over ...	...	3,98,700	...	3,79,750

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1893-94—*continued.*

Head of Classification.	Items	Estimate, 1893-94. Amount.	Estimate, 1893-94. Total.	Estimate, 1892-93. Amount.	Estimate, 1892-93. Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	...	3,98,700	...	3,79,750
Metalled and bridged roads—*continued.*	*Churra and Amundi Road (8¼ miles), with an average width of 20 feet, of which 8 feet are metalled, and with 9 culverts of an aggregate waterway of 50 feet—*				
	Collecting metal	150		1,050	
	Spreading and consolidating ...	150		400	
	Maintenance	850		500	
	Bridges and drains	100		100	
	Planting and maintaining trees ...	300		300	
			1,550		2,350
	Madhuban Branch Road (3 miles), with an average width of 15 feet, of which 8 feet are metalled, and with 8 culverts of an aggregate waterway of 190 feet—				
	Collecting metal	400		400	
	Spreading and consolidating ...	200		400	
	Maintenance	300		200	
			900		1,000
	Parasnath Hill Road (6¾ miles), with an average width of 8 feet, all of which are metalled, and with 35 bridges and culverts of an aggregate waterway of 180 feet—				
	Maintenance	700		500	
			700		500
	Hazáribágh and Ranchi Road (56½ miles), with an average width of 20 feet, of which 8 feet are metalled, and with 196 bridges and culverts of an aggregate waterway of 1,943 feet—				
	1st Section from Hazáribágh to Mandu (16 miles)—				
	Collecting metal	1,500		1,000	
	Spreading and consolidating ...	1,300		600	
	Maintenance	1,400		800	
	Bridges and drains	500		500	
	Bungalows and huts, &c. ...	600		300	
	Planting and maintaining trees ...	450		300	
			5,750		3,500
	2nd Section from Mandu to Rámgar (12 miles)—				
	Collecting metal	1,500		1,000	
	Spreading and consolidating ...	1,200		700	
	Maintenance	1,700		1,000	
	Bridges and drains	300		500	
	Bungalows and huts, &c. ...	300		300	
	Planting and maintaining trees ...	300		225	
			5,300		3,725
	Carried over ...	...	4,12,900	...	3,90,825

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1893-94—*continued.*

Head of Classification.	Items.	Estimate, 1893-94.		Estimate, 1892-93.	
		Amount.	Total.	Amount.	Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	...	4,12,900	...	3,90,825
Metalled and bridged roads—*continued.*	*Hazáribágh and Ranchi Road, &c.*—(concld.)				
	3rd Section from Rámgar to Chota Palu (10 miles)—				
	Collecting metal	2,300		1,000	
	Spreading and consolidating ...	1,600		...	
	Maintenance	700		500	
	Bridges and drains	300		200	
	Bungalows and huts, &c. ...	200		200	
	Planting and maintaining trees ...	200		100	
			5,300		2,000
	4th Section from Chota Palu to Ranchi (18½ miles)—				
	Collecting metal	1,700		500	
	Spreading and consolidating ...	...		1,050	
	Maintenance	1,400		1,000	
	Bridges and drains	200		200	
	Bungalows and huts, &c. ...	300		200	
	Planting and maintaining trees ...	300		200	
			3,900		3,150
	Ranchi and Chaibassa Road (81 miles), with an average width of 20 feet, of which feet are metalled, and with bridges and culverts of an aggregate waterway of feet—				
	1st Section from Ranchi to Khunti (23 miles)—				
	Collecting metal	500		600	
	Spreading and consolidating ...	...		...	
	Maintenance	1,200		1,200	
	Bridges and drains	300		300	
	Bungalows and huts, &c. ...	200		200	
	Planting and maintaining trees ..	300		300	
			2,500		2,600
	2nd Section from Khunti to Bándgaon (17 miles)—				
	Collecting metal	1,300		1,500	
	Spreading and consolidating ...	3,200		3,500	
	Maintenance	1,500		900	
	Bridges and drains	100		200	
	Bungalows and huts, &c. ...	300		300	
	Planting and maintaining trees ...	700		300	
			7,100		6,700
	3rd Section from Bándgaon to Chakradharpur (26 miles)—				
	Collecting metal	...		...	
	Spreading and consolidating ...	...		...	
	Maintenance	300		600	
	Bridges and drains	..		...	
	Bungalows and huts, &c. ...	500		...	
	Planting and maintaining trees ...	600		..	
			1,400		600
	Carried over ...	...	4,33,100	...	4,05,875

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1893-94—*continued.*

Head of Classification.	Items.	Estimate, 1893-94. Amount.	Estimate, 1893-94. Total.	Estimate, 1892-93. Amount.	Estimate, 1892-93. Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	...	4,33,100	....	4,05,875
Metalled and bridged roads—*concluded.*	*Ranchi and Chaibassa Road, &c.*—concluded.				
	4th Section from Chakradharpur to Chaibassa (15 miles)—				
	Collecting metal	800		1,500	
	Spreading and consolidating ...				
	Maintenance	600		400	
	Bridges and drains	300		500	
	Bungalows and huts, &c. ..	400		300	
	Planting and maintaining trees ...	500		300	
			2,600		3,000
	Ranchi and Purulia road (74¼ miles), with an average width of 20 feet, of which 8 feet are metalled, and with 244 bridges and culverts of an aggregate waterway of 1,890 feet—				
	1st Section from Ranchi to Toolin from 74¼ mile to 36th mile (39¼ miles)—				
	Collecting metal ...	4,000		2,000	
	Spreading and consolidating ...	5,400		1,600	
	Maintenance	4,500		2,500	
	Bridges and drains	500		300	
	Bungalows and huts, &c. ...	600		300	
	Planting and maintaining trees ...	500		300	
			15,500		7,000
	2nd Section from Toolin to Purulia from the 35th mile to 2½ mile (32½ miles)—				
	Collecting metal	2,500		3,300	
	Spreading and consolidating ...	2,000		1,000	
	Maintenance	5,000		2,500	
	Bridges and drains	800		1,000	
	Bungalows and huts, &c. ...	500		400	
	Planting and maintaining trees ...	1,000		500	
			11,800		8,700
Raised and bridged and unmetalled roads.	*Lake Road at Hazáribágh (6 miles)*—				
	Maintenance	900		700	
	Planting trees	100		65	
			1,000		765
	Road from Chas to Goolbera (16½ miles)—				
	Maintenance			1,500	
	Bridges and drains	2,000		200	
	Bungalows and huts			400	
	Planting and maintaining trees ...			300	
			2,000		2,400
	Carried over ...	..	4,66,000	...	4,27,740

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1893-94—*continued.*

Head of Classification.	Items.	Estimate, 1893-94. Amount.	Estimate, 1893-94. Total.	Estimate, 1892-93. Amount.	Estimate, 1892-93. Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	...	4,66,000	...	4,27,740
Raised and bridged and unmetalled roads—*continued.*	*Cuttack and Sonepore Road, from Cuttack viâ Sonepore to the Central Provinces (114* miles)*—				
	Maintenance	7,500		5,500	
	Bungalows (12)			1,500	
			7,500		7,000
	Cuttack and Sumbulpore Road, from Cuttack viâ Angul to the boundary of the Central Provinces (110 miles)—				
	Maintenance	5,000		3,200	
	Bungalows (7)			800	
			5,000		4,000
	Burkul Tramway (2 miles)—				
	Maintenance including repairs to Tools and Plant and Rolling-stock ...	6,584		8,000	
			6,584		8,000
	Rangámati and Demagiri Road—				
	Maintenance, including putting up sawn timber bridges*	6,000		10,000	
			6,000		10,000
	Other roads in Chittagong Hill Tracts—				
	Maintenance including establishment	9,000		...	
			9,000		...
	[*Tista and Dhubri Road, 2nd portion (20 miles)—Entrusted to the agency of the District Board of Rangpur for maintenance.*]				
	[*Kurigram Cart Road (8 miles)—Entrusted to the agency of the District Board of Rangpur for maintenance.*]				
	Road from Darjeeling to Sevoke—				
	Darjeeling to Tista Bridge viâ Rangit, exclusive of the portion lying within the Darjeeling Municipality (17—3¼=13¾ miles)—				
	Maintenance	1,500		1,500	
	Bridges	500		500	
	Special repairs—repairs to revetments and breast-walls	1,500		1,500	
			3,500		3,500
	Short cuts on the new Cart Road to Darjeeling (6 miles) with a width of 11 feet—				
	Maintenance	1,500		1,500	
	Special repairs	...		...	
			1,500		1,500
	Carried over ...	...	5,05,084	...	4,61,740

* Out of the total length of 130 miles, a portion of 16 miles (26th to 42nd) which lies in Banki sub-division of the Cuttack district has been entrusted to the agency of the District Board of Cuttack for maintenance since 1st November 1892.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1893-94—*continued.*

Head of Classification.	Items.	Estimate, 1893-94. Amount.	Estimate, 1893-94. Total.	Estimate, 1892-93. Amount.	Estimate, 1892-93. Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	...	5,05,084	...	4,61,740
Raised and bridged and unmetalled roads—*continued.*	*Road for Jore Bungalow to Tista* viâ *Peshoke* (18 *miles*) *with a width of* 11 *feet*—				
	Metalling	600		...	
	Maintenance	1,500		1,500	
	Bridges	200		400	
	Special repairs—repairs to revetments and breast-walls	150		1,200	
	Halting sheds (3)	100		250	
	Rest-house (1) and rustic-house (1) ...	150		150	
			2,700		3,500
	Road from Jore Bungalow to Sinchal (2 *miles and* 1,380 *yards*) *with a width of* 11 *feet*—				
	Maintenance	400		400	
	Special repairs	200		200	
			600		600
	Old Military Road from Jore Bungalow to Kurseong (18 *miles*) *with a width of* 11 *feet*—				
	Maintenance	700		700	
	Bridges	600		400	
	Special repairs—repairs to revetments and breast-walls	800		700	
	Bungalows	...		...	
			2,100		1,800
	Road from Sookna to Adulpur (3 *miles* 53 *yards*) *with a width of* 16 *feet*—				
	Maintenance	500		...	
	Bridges and culverts	1,500		...	
			2,000		...
	Maintenance of the Darjeeling Frontier Roads—				
	Tista Bridge to Jellap—				
	I.—Tista bridge to Rishi *viâ* Kalimpong (26 miles) with a width of 11 feet and 9 bridges—				
	Metalling	2,500		...	
	Maintenance	1,500		1,500	
	Bridges and culverts ...	400		400	
	Special repairs ...	2,500		1,800	
			6,900		3,700
	II.—The Edgar road to Thibet from Rishi to the Jellap (34 miles)—				
	Maintenance ...	3,000		4,400	
	Inspection bungalows (4) ...	...		...	
			3,000		4,400
	Road from Rhenock to Guntok (22 miles)—				
	Maintenance ...	2,300		2,600	
			2,300		2,600
	Carried over ...	...	5,24,684	...	4,78,340

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1893-94—*continued.*

Head of Classification.	Items.	Estimate, 1893-94. Amount.	Estimate, 1893-94. Total.	Estimate, 1892-93. Amount.	Estimate, 1892-93. Total.
	Communication—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	...	5,24,684	...	4,78,340
Raised and bridged and unmetalled roads—*concluded.*	*Maintenance of the Darjeeling Frontier Roads—concluded.*				
	Daling road—				
	Rikisum Junction to Jungi guard (26 miles) with a width of 10 feet including bridge on the Chil—				
	Maintenance	1,000		1,500	
	Bridges	400		400	
	Special repairs	700		700	
			2,100		2,600
	Link road connecting the Rishi and Jungiguard Road with a width of 10 feet and 2 culverts—				
	Maintenance	300		300	
			300		300
	Nepal Frontier Road—				
	I.—Dhudia Jhora to Semana Busti (24 miles) with a width of 10 feet—				
	Maintenance ...	1,100		1,100	
	Bridges and culverts ...	300		300	
	Special repairs ...	400		400	
			1,800		1,800
	II—Semana Busti to Philhoot and on to Cheabhunjum (35 + 6 = 41 miles)—				
	Maintenance	1,500		1,500	
	Bridges and culverts ...	400		400	
	Special repairs ...	700		700	
			2,600		2,600
Accommodation for travellers.	Staging bungalows on the Grand Trunk Road at—				
	Dumri	200		200	
	Bagodar	200		200	
	Sasarám	250		250	
	Dehri	200		200	
			850		850
	Ditto on the Patna and Gaya Road at—				
	Gaya	100		300	
			100		300
	Ditto on Barhi to Hazáribágh Road at—				
	Hazáribágh	200		200	
			200		200
	Ditto on Giridih and Dumri Road at—				
	Giridih	200		200	
			200		200
	Carried over ...	...	5,32,834	...	4,87,190

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1893-94—*continued.*

Head of Classification.	Items.	Estimate, 1893-94		Estimate, 1892-93	
		Amount.	Total.	Amount.	Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	...	5,32,834	...	4,87,190
Accommodation for travellers—*continued.*	Staging bungalows on Orissa Trunk Road at—				
	Ulubaria	200		200	
	Midnapore	50		...	
	Balasore	200		150	
	Bhadrak	100		50	
	Cuttack	250		250	
			800		650
	Ditto on Cuttack and Puri Road at—				
	Puri	250		250	
			250		250
	Ditto on Ganges and Darjeeling Road at—				
	Siliguri	300		300	
			300		300
	Ditto on the road from Kurseong to Siliguri *viâ* Pankhabari at—				
	Pankhabari	250		200	
			250		200
	Ditto Darjeeling Hill Cart Road at—				
	Kurseong	300		300	
	Choonbatty	...		...	
			300		300
	Ditto on Párasnath Hill Road at—				
	Párasnath Hill	500		350	
			500		350
	Staging bungalow at—				
	*Madhupur....	...		...	
			...		...
	*Bhágalpur	...		...	
			...		...
	*Dumka (half of bungalow No. 7) ...	...		...	
	Purulia	200		200	
			200		200
	Ranchi	100		100	
			100		100
	Kawnea	150		...	
			150		...
	*Rónglichu	...		200	
			...		200
	*Gnatong	...		150	
			...		150
	Sedon Chin	...		150	
			...		150
	*Náráyanganj	...		...	
			...		...
	*Barisál	...		...	
			...		...
	*Mymensingh	...		...	
			...		...
	Carried over ..	...	5,35,684	...	4,90,040

* Bungalows entrusted to the agency of District Boards for maintenance.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1893-94—*continued.*

Head of Classification.	Items.	Estimate, 1893-94.		Estimate, 1892-93.	
		Amount.	Total.	Amount.	Total.
	Communications—*concluded.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	...	5,35,684	...	4,90,040
Accommodation for travellers—*concluded.*	Staging bungalows at—				
	*Chittagong	...	...	...	...
	*Julda (*sanitarium*)	...	...	...	...
	Jumboo	400	400	300	300
.....	Reserve at the disposal of Government for unforeseen charges	19,598	19,598	17,000	17,000
	Total ...	...	5,55,682	...	5,07,340
.....	Grants to the District Boards for maintenance of Provincial roads and bungalows entrusted to their agency for maintenance ...	2,51,619	2,51,619	11,660†	11,660
	Total Communications ...	...	8,07,301		5,19,000
	Less transferred to District Boards ...	...	2,51,619	...	...
	Net chargeable to P. W. Department ...	...	5,55,682	...	5,19,000

* Bungalows entrusted to the agency of District Boards for maintenance.

† This is exclusive of the sum of Rs. 2,46,000 being the amount of grants to District Boards for the maintenance of Provincial roads transferred to their charge prior to 1892-93.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1893-94—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1893-94. Ordinary.	Estimate, 1893-94. Quadrennial.	Estimate, 1893-94. Total.	Estimate, 1892-93. Amount.	Estimate, 1892-93. Total.	Quadrennial repairs when last executed.
		Miscellaneous Public Improvements.	Rs.	Rs.	Rs.	Rs.	Rs.	
Harbour and Navigation.	Calcutta... Presidency	Repairs to Port and Shipping Office ...	500	...	500	...	...	Built in 1890-91.
		Maintaining the river bank within the precincts of Nawab Ali Kudr Bahadur's palace at Murshidabad	...	...	...	4,220	4,220	
	Orissa ...	Repairs to cross road at Chandbally ...						Not stated.
		Ditto to Strand ditto at ditto ...						
		Ditto to revetment at ditto ...						
		Ditto to Marine residence at ditto ...						Built in 1881.
		Ditto to Custom Officer's residence at ditto	5,500	...		3,300		Built in 1882.
		Ditto to roads and buildings at Jumboo ...						
		Ditto to temporary buildings at Hookitollah						
		Ditto to refuge-house at ditto ...						Not stated.
		Ditto to roads at ditto ...						
		Ditto to temporary buildings at Shortt's Island	1,500	...	7,000	1,000	4,300	
	Rajshahi	Protective embankment—						
		*Tista spurs at Jalpaiguri	...	...		...		
		*Embankment with three sluice gates along the bank of the Ichamutty river at Pabna	...	...	...	...	...	
	Patna ...	Repairs to the protective works along the river bank at Muzaffarpur	2,500	...	2,500	800	800	Built in 1889-90.
Light-houses.	Orissa ...	Repairs to the Light-house at Shortt's Island	500	...	500	200	200	
	Chittagong	Light-house and out-houses attached at Kutubdea	...	...		300†		1891-92.
		Light beacons and light-keeper's house at Norman's Point	...	...	...	200†	500	Built in 1891-92.
Miscellaneous.	Calcutta...	Maintaining Eden Gardens, Maidan conservancy, and planting and maintaining trees on the Maidan, &c., including electric light and band	42,000	...	42,000	40,900	40,900	
	Presidency	Quarantine camping ground at Diamond Harbour	15	...		25		1891-92.
		Maintaining Government lands at the civil station of Khulna	150	...	165	...	25	
	Dacca ...	*Maintaining Government lands at Náráyanganj	...	...		...		Acquired in 1885-86.
		*Planting and maintaining trees at ditto...	...	...		...		
		*Maintaining the embankment at Bhola ...	...	...		...		
		*Ditto at Rajbari, including levelling and dressing compounds and drains ...	...	...	...	...	...	
	Bhágalpur	Maintenance of telegraph lines between Rampur Hát and Dunka	1,335	...	1,335	...	...	
		Total ...	...	...	54,000	...	50,945	
		Carried over ...	...	...	54,000	...	50,945	

* Works entrusted to the agency of District Boards for maintenance.
† To be met from contribution.

GOVERNMENT OF BENGAL.

PART II—*concluded.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1893-94—*concluded.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1893-94.			Estimate, 1892-93.		Quadrennial repairs when last executed.
			Ordinary.	Quadrennial.	Total.	Amount.	Total.	
		Miscellaneous Public Improvements—*concluded.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	54,000	...	50,945	
...	...	Grants to District Boards for maintenance of works entrusted to their agency for maintenance	651	...	651	4,555	4,555	
		Total Mis. Pub. Impts. ...	...	...	54,651	...	55,500	
		Deduct amount of contribution ...	...	...	...	...	500	
		Balance chargeable to Provincial Services	...	...	54,651	...	55,000	
		Less transferred to District Boards ...	...	...	651	...	...	
		Net chargeable to P. W. Department ...	...	...	54,000	...	55,000	

ABSTRACT OF PART II.

PROVINCIAL
CIVIL WORKS.

GOVERNMENT

ABSTRACT OF PART II OF PRO

CIVIL

Commissionership.	Administration.											Minor Departments.		Law and Justice	
	Collectors' and Magistrates' Courts.	Judges' Courts.	Munsifs' Courts.	Subdivisional Courts.	Subdivisional Residences.	Circuit-houses.	Excise Buildings.	Residence for Local Government.	Secretariat offices.	Board of Revenue Buildings.	Stamps and Stationery.	Museum Buildings.	Monuments and Antiquities.	High Court Buildings.	Small Cause Court Buildings.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Presidency Division ...	8,720	70	2,800	5,230	1,300	105	...	...	...	...	...	...	...	...	...
Burdwan "	700	300	400	5,075	200	150	...	...	...	...	...	...	...	...	...
Rajshahi "	600	...	...	850	1,000	150	...	5,000	1,150	...	...	...	...	...	...
Dacca "	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Chittagong "	3,000	...	...	750	...	1,000	...	...	...	...	...	...	...	...	...
Patna "	4,600	...	250	3,300	1,200	2,200	...	...	...	...	...	...	1,050	...	...
Bhágalpur "	...	...	...	.	...	...	...	...	...	...	...	...	...	...	...
Orissa "	3,800	...	100	2,300	200	1,300	...	...	...	...	...	...	100	...	...
Chota Nagpur "	1,050	...	400	...	...	350		...	...	...	...	...	...	...	...
Calcutta "	500	...	...	...	...	...	...	11,930	13,920	1,000	500	2,000	...	7,000	1,300
Grants to District Boards...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total ...	22,970	370	3,450	17,605	3,900	5,855	...	16,930	15,070	1,000	500	2,000	1,150	7,000	1,300

OF BENGAL.

VINCIAL BUDGET FOR 1893-94.

BUILDINGS.

Ecclesiastical.			Jails.					Medical.					Miscellaneous.				
Lord Bishop's Palace.	Churches.	Burial Grounds.	Central Jails.	District Jails.	Lock-ups.	Police.	Government Colleges and Schools.	Hospitals and Dispensaries.	Lock-hospitals.	Medical Colleges and Schools.	Lunatic Asylums.	Customs Buildings.	Registration.	Miscellaneous or general.	Public Works Buildings.	Total for 1893-94.	Total for 1892-93.	Remarks.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	400	345	...	8,650	3,045	3,870	2,120	355	...	...	...	1,050	...	6,460	1,140	45,260	50,748	
...	600	600	2,000	...	1,395	900	2,000	...	...	...	...	...	340	5,700	3,150	23,510	21,415	
...	1,400	200	...	1,900	200	600	4,470	1,350	...	...	...	...	...	1,650	250	20,670	21,400	
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
...	...	...	...	...	...	5,500	1,500	...	...	...	...	...	...	...	...	11,750	6,300	
...	200	650	7,000	5,800	2,025	1,200	300	...	...	300	150	...	100	3,050	880	34,255	34,150	
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
...	300	600	...	1,900	850	2,650	1,900	500	...	...	200	...	...	...	...	17,300	8,225	
...	...	175	2,500	1,700	...	720	150	...	...	...	...	...	...	7,100	600	14,745	32,950	
3,000	6,950	...	...	5,000	...	10,700	7,160	25,650	1,200	4,650	4,000	3,200	...	1,900	3,050	1,14,610	97,697	
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,27,115	
3,000	9,850	2,570	11,500	24,950	7,515	26,140	19,600	27,855	1,200	4,950	4,350	4,250	440	25,760	9,070	2,82,100	4,00,000	

GOVERNMENT

ABSTRACT OF PART II OF PROVIN

COMMUNI

NAME OF ROAD.	DESCRIPTION OF ROAD.	LENGTH IN MILES.	TOTAL OF PROPOSED EXPENDITURE IN THE YEAR.	AVERAGE OUTLAY PER MILE.
Metalled and Bridged Roads.			Rs.	Rs.
Grand Trunk Road	Metalled ...	175	44,250	252
Old Grand Trunk Road	Ditto ...	3	4,800	160
Dinapore to Bankipore	Ditto ...	$7\frac{377}{1320}$	4,700	645
Lake Road at Motihari	Ditto ...	$1\frac{67}{528}$	400	355
Midnapore to Raniganj	Ditto ...	36	7,000	194
Orissa Trunk Road	Ditto ...	$306\frac{1}{2}$	90,000	293
Cuttack to Puri	Ditto ...	52	16,000	307
Pilgrim Road	Ditto ...	$8\frac{3}{4}$	3,000	343
Ganges and Darjeeling Road	Ditto ...	$2\frac{3}{4}$	500	182
Siliguri Station Feeder Road	Ditto ...	$\frac{88}{33}$	400	528
Kurseong to Mátigara	Ditto ...	19	7,600	400
Mátigara to Darjeeling Hill Cart Road	Ditto ...	2	2,700	1,350
Darjeeling Hill Cart Road	Ditto ...	49	68,100	1,389
Ghoompahar Forest Road	Ditto ...	$9\frac{3}{4}$	2,500	256
Diversion of Hill Cart Road through Kurseong Bazar ...	Ditto ...	$\frac{118}{240}$	150	555
Naxalbari to Garidhura	Ditto ...	$11\frac{1}{3}$	4,800	423
Tista to Siliguri	Ditto ...	30	15,700	523
Mátigara to Naxalbari	Ditto ...	11	2,100	191
Darjeeling Bazar to Lebong	Ditto ...	$4\frac{3}{4}$	1,000	210
Calcutta Maidan Roads	Ditto ...	$12\frac{33}{160}$	69,000	5,652
Ditto Strand Road	Ditto ...	$2\frac{281}{2040}$	24,500	1,163
Barhi to Hazáribágh	Ditto ...	23	3,800	165
Hazáribágh and Ranchi Road	Ditto ...	$56\frac{1}{2}$	20,250	358
Ditto to Bagodar	Ditto ...	33	7,100	215
Giridíh to Dumri	Ditto ...	26	6,900	265
Barákar to Purulia	Ditto ...	46	11,700	254
Churra and Amundi Road	Ditto ...	$8\frac{1}{4}$	1,550	188
Madhuban Branch Road	Ditto ...	3	900	300
Párasnath Hill Road	Ditto ...	$6\frac{3}{4}$	700	103
Ranchi and Chaibassa Road	Ditto ...	81	13,600	168
Ditto and Purulia Road	Ditto ...	$71\frac{3}{4}$	27,300	380
Total ...	...	...	4,63,000	...
Raised and Bridged and Unmetalled Roads.				
Lake Road at Hazáribágh	Unmetalled ...	6	1,000	166
Chas to Goolbera	Ditto ...	$16\frac{1}{2}$	2,000	121
Cuttack and Sonepore Road	Ditto ...	114	7,500	65
Ditto and Sumbulpur Road	Ditto ...	110	5,000	45
			15,500	...
Carried over ...	.....	...	4,63,000	...

OF BENGAL.

CIAL BUDGET FOR 1893-94—*continued.*

BATIONS.

Distribution of Grants for Repairs to Roads by Commissionerships.										Reserve for special repairs.
Burdwan.	Presidency.	Rajshahi.	Dacca.	Chittagong.	Patna.	Bhágalpur.	Orissa.	Chota Nagpur.	Calcutta.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	20,100	...	...	24,150	...	...
4,800	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	4,700	...	...	...	...	...
...	...	...	...	...	400	...	...	...	...	...
7,000	...	...	...	...	...	...	...	...	...	...
33,600	...	...	...	...	...	...	56,400	...	...	...
...	...	...	...	...	...	...	16,000	...	...	...
...	...	...	...	...	...	...	3,000	...	...	...
...	...	500	...	...	...	...	...	...	...	...
...	...	400	...	...	...	...	...	...	...	...
...	...	7,600	...	...	...	...	...	...	...	...
...	...	2,700	...	...	...	...	...	...	...	...
...	...	68,100	...	...	...	...	...	...	...	...
...	...	2,500	...	...	...	...	...	...	...	...
...	...	150	...	...	...	...	...	...	...	...
...	...	4,800	...	...	...	...	...	...	...	...
...	...	15,700	...	...	...	...	...	...	...	...
...	...	2,100	...	...	...	...	...	...	...	...
...	...	1,000	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	69,000	...
...	...	...	...	...	...	...	...	...	24,500	...
...	...	...	...	...	...	...	...	3,800	...	...
...	...	...	...	...	...	...	...	20,250	...	...
...	...	...	...	...	...	...	...	7,100	...	...
...	...	...	...	...	...	...	...	6,900	...	...
700	...	...	...	...	...	...	...	11,000	...	...
...	...	...	...	...	...	...	...	1,550	...	...
...	...	...	...	...	...	...	...	900	...	...
...	...	...	...	...	...	...	...	700	...	...
...	...	...	...	...	...	...	...	13,600	...	...
...	...	...	...	...	...	...	...	27,300	...	...
46,100	...	1,05,550	...	...	25,200	...	75,400	1,17,250	93,500	...
...	...	...	...	...	...	...	...	1,000	...	...
...	...	...	...	...	...	...	...	2,000	...	...
...	...	...	...	...	...	...	...	7,500	...	...
...	...	...	...	...	...	...	...	5,000	...	...
...	...	...	...	...	...	...	...	15,500	...	...
46,100	...	1,05,550	...	...	25,200	...	75,400	1,17,250	93,500	...

ABSTRACT OF PART II OF PROVIN

COMMUNI

NAME OF ROAD.	DESCRIPTION OF ROAD.	LENGTH IN MILES.	TOTAL OF PROPOSED EXPENDITURE IN THE YEAR.	AVERAGE OUTLAY PER MILE.
			Rs.	Rs.
Brought forward ...	.....	...	4,63,000	...
Raised and Bridged and Unmetalled Roads—concluded.				
Brought forward ...	.....	...	15,500	...
Darjeeling to Tista Bridge	Unmetalled ...	13¾	3,500	254
Short cuts on the new Cart Road to Darjeeling) ...	Ditto ...	6	1,500	250
Jore Bungalow to Tista	Ditto ...	18	2,700	150
Ditto to Sinchal	Ditto ...	2 22/33	600	215
Ditto to Kurseong	Ditto ...	18	2,100	116
Sukna to Adulpur	Ditto ...	2 1/33	2 000	985
Darjeeling Frontier Roads	Ditto ...	173	19,000	109
Burkul Tramway	Ditto ...	2	6,584	3,292
Rangámati to Demagiri	Ditto ...	...	6,000	...
Other roads in Chittagong Hill Tracts	Ditto ...	...	9,000	...
Total ...	.....	...	68,484	...
Accommodation of Travellers.				
On Grand Trunk Road	.....	...	850	...
„ Patna and Gya Road	.....	...	100	...
„ Barhi to Hazáribágh	.....	...	200	...
„ Giridíh and Dumri Road	.....	...	200	...
„ Orissa Trunk Road	.....	...	800	...
„ Cuttack and Puri Road	.....	...	250	...
„ Ganges and Darjeeling Road	.....	...	300	...
„ Kurseong to Siliguri Road	.....	...	250	...
„ Darjeeling Hill Cart Road	.....	...	300	...
„ Párasnath Hill Road	.....	...	500	...
At Gnatong	.....	...	...	...
„ Ronglichu	.....	...	...	...
„ Sedonchin	.....	...	...	...
„ Purulia	.....	...	200	...
„ Ranchi	.....	...	100	...
„ Jumboo	.....	...	400	...
„ Kaunia	.....	...	150	...
Total ...	.....	...	4,600	...
Reserve for unforeseen charges at the disposal of Government.	.....	...	19,598	...
TOTAL COMMUNICATIONS ...	.....	...	5,55,682	...

CIAL BUDGET FOR 1893-94—*continued.*

CATIONS—*concluded.*

Distribution of Grants for Repairs to Roads by Commissionerships.										Reserve for special repairs.
Burdwan.	Presidency.	Rajshahi.	Dacca.	Chittagong.	Patna.	Bhágalpur.	Orissa.	Chota Nagpur.	Calcutta.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
46,100	...	1,05,550	...	...	25,200	...	75,400	1,17,250	93,500	...
...	...	...	...	...	...	...	...	15,500	...	...
...	...	3,500	...	...	...	...	...	...	...	...
...	...	1,500	...	...	...	...	...	...	...	...
...	...	2,700	...	...	...	...	...	...	...	...
...	...	600	...	...	...	...	...	...	...	...
...	...	2,100	...	...	...	...	...	...	...	...
...	...	2,000	...	...	...	...	...	...	...	...
...	...	19,000	...	...	...	...	...	...	...	...
...	...	...	...	6,584	...	...	...	...	...	...
...	...	...	...	6,000	...	...	...	...	...	...
...	...	...	...	9,000	...	...	...	...	...	...
...	...	31,400	...	21,584	...	...	...	15,500	...	...
...	...	...	...	...	450	...	...	400	...	...
...	...	...	...	...	100	...	...	...	...	...
...	...	...	...	...	...	...	...	200	...	...
...	...	...	...	...	...	...	...	200	...	...
250	...	...	...	...	...	...	550	...	...	...
...	...	...	...	...	...	...	250	...	...	...
...	...	300	...	...	...	...	...	...	...	...
...	...	250	...	...	...	...	...	...	...	...
...	...	300	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	500	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	200	...	...
...	...	...	...	...	...	...	...	100	...	...
...	...	...	...	...	...	...	400	...	...	...
...	...	150	...	...	...	...	...	...	...	...
250	...	1,000	...	...	500	...	1,200	1,600	...	...
...	...	...	...	...	...	...	...	...	...	19,598
46,350	...	1,37,950	...	21,584	25,750	...	76,600	1,36,532	93,500	19,598

GOVERNMENT OF BENGAL.

ABSTRACT OF PART II OF PROVINCIAL BUDGET FOR 1893-94—*concluded.*

MISCELLANEOUS PUBLIC IMPROVEMENTS.

COMMISSIONERSHIPS.	Harbour and Navigation.	Light-houses.	Miscellaneous.	Total.
	Rs.	Rs.	Rs.	Rs.
Presidency	...	...	165	165
Bhágalpur	...	...	1,335	1,335
Patna	2,500	...	...	2,500
Orissa	7,000	500	...	7,500
Calcutta	500	...	42,000	42,500
Total ...	10,000	500	43,500	54,000

GOVERNMENT OF BENGAL.

PART III.

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1893-94.

Number.		Particulars.	Salary of Office.	Estimate, 1893-94.			Estimate, 1892-93.
1892-93.	1893-94.			Per mensem.	Per annum.	Total.	Charges per annum.
		GENERAL ESTABLISHMENT.	Rs.	Rs.	Rs.	Rs.	Rs.
		DIRECTION.					
		Chief Engineer.					
1	1	Chief Engineer, 1st class ...	2,500	2,500			
1	1	Ditto, 3rd class ...	1,800	1,800			
		Presidency house-rent for 1 Chief Engineer	...	60			
2	2			4,360	52,320		53,040
3	...	Assistants to Chief Engineer, Executive					
	1	Engineer, 2nd grade ...	800	800			
	2	Ditto, 3rd grade ...	700	1,400			
		Presidency allowance for 3 Executive Engineers	...	300			
		Ditto house-rent for ditto ...	...	135			
		Local allowances for ditto ...	...	300			
3	3			2,935	35,220		34,020
		Office Establishment.					
57	51	Clerks from Rs. 30 to Rs. 550 ...	...	6,024½			
10	11	Draftsmen from Rs. 40 to Rs. 175 ...	...	930			
54	54	Duftries, peons and other servants ...	...	461			
121	116			7,415½	88,986		97,880
		Temporary office establishment ...	...	...	1,500		1,660
		Deputation allowance, &c., of clerks proceeding on tour with the Lieutenant-Governor	...	...	3,000		3,000
		Total Salaries ...	...	...	1,81,026		1,89,600
		Carried over ...	...	...	1,81,026		1,89,600

GOVERNMENT OF BENGAL.

PART III—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1893-94—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1893-94			Estimate, 1892-93.
1892-93.	1893-94.			Per mensem.	Per annum.	Total.	Charges per annum.
		GENERAL ESTABLISHMENT—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.
		DIRECTION—*concluded.*					
		Brought forward ..	...	...	1,81,026		1,89,600
		Chief Engineer—concluded.					
		Travelling allowance	...	...	5,974		5,000
		Contingencies	...	...	13,000		15,000
		Postage					
		Total ...	...	...	2,00,000		2,09,600
		Deduct one-third as chargeable to the Irrigation Branch	...	...	66,667		69,867
		Total Chief Engineer ...	...	...	...	1,33,333	1,39,733
		Superintending Engineers.					
	1	Superintending Engineer, 2nd class ...	1,350	1,350			
2	1	Superintending Engineer, 3rd class ...	1,100	1,100			
2	2			2,450	29,400		26,400
13	14	Clerks from Rs. 30 to Rs. 240 ...	...	1,270			
3	6	Draftsmen and estimators ...	...	460			
8	15	Duftries and peons	...	87			
24	35			1,817	21,804		17,256
		Temporary office establishment ...	...	...	360		4,200
		Total Salaries ...	...	...	51,564		47,856
		Contribution to be paid to the Irrigation Branch for supervision of buildings and roads works to be carried out in the Irrigation Division during the year.	...	...	8,000		8,000
		Grand Total Salaries ...	...	...	59,564		55,856
		Travelling allowances	...	...	7,000		4,500
		Contingencies	...	...	3,900		1,600
		Postage					
		Total Superintending Engineers ...	...	...	...	70,464	61,956
		GRAND TOTAL, DIRECTION ...	...	...	...	2,03,797	2,01,689
		Carried over ...	...	...	...	2,03,797	2,01,689

GOVERNMENT OF BENGAL.

PART III—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1893-94—*continued.*

Number. 1892-93.	Number. 1893-94.	Particulars.	Salary of Office.	Estimate, 1893-94. Per mensem.	Per annum.	Total.	Estimate, 1892-93. Charges per annum.
		GENERAL ESTABLISHMENT—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ...	...	...	...	2,03,797	2,01,689
		CONSTRUCTION.					
		Engineer Establishment.					
2	2	Executive Engineer, 1st grade ...	950	1,900	(a)28,500		
1	1	Ditto ditto, 2nd „ ...	800	800	9,600		
1	3	Ditto ditto, 3rd „ ...	700	2,100	25,200		
3	3	Ditto ditto, 4th „ ...	600	1,800	21,600		
3	2	Assistant ditto, 1st „ ...	500	1,000	12,000		
1	...	Ditto ditto, 2nd „ ...	350	...	...		
	1	Ditto ditto, 3rd „ ...	250	250	3,000		
11	12				99,900		89,500
		Leave allowances drawn in India ...	...	...	(b)7,940		6,690
		Presidency allowance for two Engineers	...	100			
		Presidency house-rent to two Engineers	...	90			
				190	2,280		3,480
		Total, Engineer Establishment ...	...	...	1,10,120		99,670
		Upper Subordinate Establishment.					
2	3	Sub-Engineers, 1st grade ...	400	1,300			
2	1	Ditto, 2nd „ ...	300	300			
2	3	Ditto, 3rd „ ...	250	750			
4	5	Supervisors, 1st „ ...	200	920			
8	10	Ditto, 2nd „ ...	150	1,450			
16	19	Overseers, 1st „ ...	100	1,900			
5	2	Ditto, 2nd „ ...	80	160			
39	43			6,780	81,360		72,000
		Military allowances of 2 warrant officers	80	160			
		Subdivisional allowance for 32 Upper Subordinates	30	960			
		Presidency allowance and house-rent to Upper Subordinates	...	380			
				1,500	18,000		19,800
		Temporary Upper Subordinates ...	...	...	5,160		3,000
		Total, Upper Subordinates ...	...	...	1,04,520		94,800
		Carried over ...	...	...	2,14,640		1,94,470
		Carried over ...	...	...	...	2,03,797	2,01,689

(a) Includes the pay of Messrs. Beatty and King for two and three months respectively, and Roy Bahadur M. C. Roy's pay for February 1894.
(b) Includes furlough allowances of Roy Bahadur M. C. Roy for 11 months.

GOVERNMENT OF BENGAL.

PART III—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1893-94—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1893-94.			Estimate, 1892-93
1892-93.	1893-94.			Per mensem.	Per annum.	Total.	Charges per annum.
		GENERAL ESTABLISHMENT—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ...	...	...	...	2,03,797	2,01,689
		CONSTRUCTION—*continued.*					
		Brought forward ...	...	...	2,14,640		1,94,470
		Lower Subordinate Establishment.					
10	10	Sub-Overseers, 1st grade ...	...	640			
17	25	Ditto, 2nd „ ...	...	960			
7	3	Ditto, 3rd „ ...	...	85			
34	38			1,685	20,220		17,520
		Allowance to Sub-Overseers ...	...	110	1,320		
		Temporary Sub-Overseers ...	...	...	4,000		3,500
		Total, Lower Subordinates ...	...	...	25,540		21,020
		Petty Establishment.					
		Store-keepers, tindals, chaprasis, &c. ...	...	268	3,216		5,280
		Temporary Petty Establishment ...	...	321	3,852		4,000
		Total Petty Establishment ...	...	...	7,068		9,280
		Accountants.					
2	2	Accountant, 3rd grade ...	...	450			
3	4	Accountants, 4th „ ...	...	403			
		Presidency allowance and house-rent		160			
		Hill allowance ...	...	30½			
5	6			1,043½	12,519		12,240
		Temporary Accountants ...	...	...	...		480
		Total Accountants ...	...	...	12,519		12,720
		Medical.					
1	1	Assistant Surgeon ...	...	300			
3	2	Native Doctors ...	...	60			
2	2	Compounders ...	...	22			
		Special allowance ...	...	10			
6	5			392	4,704		4,824
		Temporary medical establishment ...	...	...	860		750
		Total Medical ...	...	...	5,064		5,574
		Carried over ...	...	...	2,64,831		2,43,064
		Carried over ...	...	...	..	2,03,797	2,01,689

GOVERNMENT OF BENGAL.

PART III—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1893-94—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1893-94.			Estimate, 1892-93.
1892-93.	1893-94.			Per mensem.	Per annum.	Total.	Charges per annum.
		GENERAL ESTABLISHMENT—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ...	...	...	...	2,03,797	2,01,689
		CONSTRUCTION—*concluded.*					
		Brought forward ...	...	...	2,64,831		2,43,064
		Office Establishment.					
51	51	Clerks from Rs. 25 to Rs. 85 ...	...	2,225			
8	6	Draftsmen	...	345			
7	4	Cashiers	...	240			
3	3	Estimators	...	208			
7	4	Duftries	...	36			
30	25	Peons	...	161			
	2	Office servants	...	9			
106	95			3,224	38,688		41,520
		Hill and special allowances for Darjeeling Executive Engineer's office establishment	...	117	1,404		1,848
					40,092		43,368
		Temporary Office Establishment ...	...	...	7,470		13,152
		2 Temporary gauge—readers at Sahibganj and Monghyr	...	...	192		...
		Total Office Establishment ...	...	...	47,754		56,520
		Total Salaries ...	...	...	3,12,585		2,99,584
		Contribution to be paid to the Irrigation Branch for buildings and roads works to be carried out in the Irrigation Divisions during the year ...	...	...	1,12,000		1,12,000
		Ditto to be paid to District Boards as allowance to 18 District Engineers for supervising the maintenance and repairs of Government buildings, roads, &c., entrusted to their charge...	...	...	12,000		10,541
		Ditto to District Board Committee, Chittagong Hill Tracts, for supervising works and repairs to Government buildings in that district ...	...	...	2,000		2,000
		GRAND TOTAL SALARIES ...	...	...	4,38,585		4,24,125
		Travelling allowances	...	...	49,490		40,000
		Contingencies ... ... / Postage	...	...	9,540		10,000
		Total Construction ...	...	...	...	4,97,615	4,74,125
		Carried over ...	...	...	...	7,01,412	6,75,814

GOVERNMENT OF BENGAL.

PART III—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1893-94—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1893-94.			Estimate, 1892-93.
1892-93.	1893-94.			Per mensem.	Per annum.	Total.	Charges per annum.
		GENERAL ESTABLISHMENT—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ...	...	...	...	7,01,412	6,75,814
		Accounts.					
1	1	Examiner, 3rd class	...	1,350			
		House-rent	...	125			
1	1			1,475	17,700		17,700
1	1	Examiner, 4th class, 3rd grade ...	...	650			
2	1	Deputy Examiner	...	500			
		Presidency allowance	...	150			
		Ditto house-rent	...	75			
		Personal allowance	...	...			
3	2			1,375	16,500		17,160
1	1	Accountant, 1st grade	...	550			
2	1	Accountants, 2nd "	...	340			
3	3	Ditto, 3rd "	...	640			
6	3	Ditto, 4th "	...	331			
		Presidency allowance	...	50			
		Ditto house-rent	...	100			
1	...	Temporary Accountant	...	...			
13	8			2,011	24,132		38,448
39	41	Clerks from Rs. 40 to Rs. 120 ...	...	2,432			
	26	Duftries, peons, and other servants ...	...	215			
		Temporary establishment ...	...	180			
39	67			2,827	33,924		35,244
		Total Salaries ...	...	...	92,256		1,08,552
		Travelling allowances	...	...	5,000		5,000
		Contingencies	...	...	3,000		3,000
		Grand Total ...	...	...	1,00,256		1,16,552
		Deduct amount chargeable to Irrigation Branch	...	...	50,128		58,276
		Total Accounts ...	...	...	...	50,128	58,276
		Carried over ...	...	...	...	7,51,540	7,34,090

GOVERNMENT OF BENGAL.

PART III—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1893-94—*concluded.*

Number.		Particulars.	Salary of Office.	Estimate, 1893-94.			Estimate, 1892-93.
1892-93.	1893-94.			Per mensem.	Per annum.	Total.	Charges per annum.
		GENERAL ESTABLISHMENT—*concluded.*	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ...	...	...	...	7,51,540	7,34,090
		INSPECTORS OF WORKS.					
2	...	Executive Engineer, 1st grade ...	...	...			
	2	Ditto 2nd " ...	800	1,600			
2	2			1,600	19,200		22,800
		Office Establishment.					
21	12	Clerks and draftsmen	...	770	9,240		17,280
37	13	Peons, &c.	...	79	948		2,856
		Temporary establishment ...	...	...	412		124
58	25				10,600		
		Total Salaries ...	...	...	29,800		43,060
		Travelling allowances	...	...	8,500		6,000
		Contingencies and postage ...	...	...	2,200		5,000
		Total Inspectors of Works ...	...	...	...	40,500	54,060
		TOTAL FOR GENERAL ESTABLISHMENT	...	...	...	7,92,040	7,88,150

GOVERNMENT OF BENGAL.

PART III—*concluded.*

ABSTRACT OF THE PRECEDING CHARGES FOR ESTABLISHMENTS.

	Salaries.	Travelling allowances.	Contingencies.	Total. 1893-94.	Total. 1892-93.
	Rs.	Rs.	Rs.	Rs.	Rs.
Direction	1,80,248	10,983	12,566	2,03,797	2,01,689
Construction	4,38,585	49,490	9,540	4,97,615	4,74,125
Accounts	46,128	2,500	1,500	50,128	58,276
Inspectors of Works	29,800	8,500	2,200	40,500	54,060
Total ...	6,94,761	71,473	25,806	7,92,040	7,88,150
Deduct amount transferred to District Boards				10,800	...
Net chargeable to Public Works Department				7,81,240	7,88,150
Distribution of the above Total—					
Imperial, Military				5,200	7,950
Ditto, Civil Works				70,000	61,200
Mohsin Fund				...	...
Provincial Civil Works			6,65,540	7,06,040	7,19,000
Inspectors of Local Works			40,500		
Total ...				7,81,240	7,88,150

GOVERNMENT OF BENGAL.

PART IV.

DETAILS OF THE BUDGET ESTIMATE OF TOOLS AND PLANT UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR 1893-94.

Executive Division.	Surveying and Mathematical Instruments.	Machinery.	Tools.	Plant.	Office Furniture.	Camp Equipage.	Live-stock.	Repair and Carriage.	Total, 1893-94.	Estimate, 1892-93.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
First Calcutta ...	300	...	900	...	150	...	...	3,800	5,150	5,150
Second ditto ...	300	...	500	100	100	...	...	500	1,500	1,500
Calcutta Workshops ...	50	...	3,000	1,000	100	...	...	15,000*	19,150	14,150
Chota Nagpur ...	300	...	3,000	...	200	...	...	3,000	6,500	5,350
Darjeeling ...	200	...	1,000	...	200	...	...	1,000	2,400	2,400
Sikkim	...	...	...	...	...	...	...	...	...	300
Total ...	1,150	...	8,400	1,100	750	...	...	23,300	34,700	28,850
Reserve to meet the charge for tools and plant to be incurred by the officers of the Irrigation Branch on account of works and repairs of the General Branch, and other charges ...	...	...	...	...	...	...	...	...	9,226	14,400
Grand Total ...	...	...	...	...	...	...	...	...	43,926	43,250

Distribution of the above Total—

Imperial ... Military Works ...	300	550
Imperial ... Civil Works ...	4,400	3,700
Mohsin Fund ...	...	...
Provincial Civil Works ...	39,226	39,000
Total ...	43,926	43,250

* Includes the cost of repairs to the large number of portable engines, soorki mills, and other reserve engines which are or may be sent to the Calcutta Workshops under Government Circular No. 41A of 28th December 1885.

GOVERNMENT OF BENGAL.

PART VI.

ABSTRACT OF THE PROBABLE INCREASE OR DECREASE IN THE SUSPENSE BALANCES OF THE DIVISIONS CLASSED AS PROVINCIAL FOR 1893-94 AND PROVIDED FOR IN THE ORDINARY PROVINCIAL CIVIL WORKS BUDGET ESTIMATE OF THAT YEAR.

	Increase.	Decrease.
	Rs.	Rs.
Stock	...	...
Stock Purchases and Sales	...	...
Miscellaneous Advances	...	...
London Stores	...	...
Ditto Invoices	...	...
Total ...	...	...

GOVERNMENT OF BENGAL.

APPENDIX A.

DISTRIBUTION OF THE GRANTS FOR 1893-94 UNDER PROVINCIAL CIVIL WORKS, ARRANGED BY DEPARTMENTS AND OBJECTS OF WORK.

	Major Original Works.	Minor Works.	Repairs.	Total.	Establishment.	Tools and plant.	Stock and suspense.	Total, 1893-94.	Estimate, 1892-93.
CIVIL BUILDINGS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Provincial Services (Imperial).									
Administration. Collectors' and Magistrates' Courts ...	65,900	20,000	22,970						
Judges' Courts ...	30,800		370						
Munsifs' Courts ...	71,300		3,450						
Sub-divisional Courts	30,600		17,605						
Sub-divisional residences ...	6,000		3,900						
Circuit-houses ...	16,400		5,855						
Excise Buildings ...	4,500		...						
Residence for Local Government ...	12,000		16,930						
Secretariat Offices ...	...		15,070						
Board of Revenue Buildings ...	...		1,000						
Stamp and Stationery	90,000		500						
Minor Departments. Museum Buildings ...	...	...	2,000						
Monuments and Antiquities ...	...		1,150						
Law and Justice. High Court Buildings	25,000	8,000	7,000						
Small Cause Court Buildings ...	...		1,300						
Ecclesiastical. Lord Bishop's Palace	...	...	3,000						
Churches ...	...		9,850						
Burial-grounds ...	...		2,570						
Provincial Services (Provincial).									
Jails ... Central Jails ...	78,600	20,000	11,500						
District „ ...			24,950						
Lock-ups			7,515						
Police	35,900	5,000	26140						
Educational. Government Colleges	80,500	5,000	7900						
Ditto Schools	27,400		11,700						
Medical ... Hospitals and Dispensaries	33,700	2,000	27,855						
Lock-hospitals ...	...		1,200						
Medical Colleges and Schools	3,000		4,950						
Lunatic Asylums ...	5,500		4,350						
Customs Buildings	...	2,000	4,250						
Miscellaneous. Registration ...	...	4,000	440						
Miscellaneous or General	1,86,268	...	25,760						
Public Works Buildings	...	...	9,070						
Total Civil Buildings ...	8,06,368	66,000	2,82,100	11,54,468					
COMMUNICATIONS.									
Metalled and bridged roads ...	1,67,800	9,984	4,63,000						
Raised, bridged, and unmetalled roads	31,100		68,484						
Accommodation for travellers ...	500		4,600						
Reserve	13,000	...	19,598						
Total Communications ...	2,12,400	9,984	5,55,682	7,78 066					
MISCELLANEOUS PUBLIC IMPROVEMENTS.									
Water-supply	...	5,000	...						
Harbours and Navigation ...	...		10,000						
Light-houses	...		500						
Miscellaneous	6,200		43,500						
Total Mis. Pub. Improvements ..	6,200	5,000	54,000	65,200					
GRAND TOTAL ...	10,24,968	80,984	8,91,782	19,97,734	7,06,040	39,226	...	27,43,000	29,71,000

GOVERNMENT

APPEN

LIST OF (CLASS C) WORKS OMITTED FROM THE BUDGET ESTIMATE
FUNDS CAN BE MADE AVAIL

Head of Classification.	Commissionership.	Locality.	Item No.	Project and Work.
				Civil Buildings.
Collectors' and Magistrates' Courts.	Orissa ...	Cuttack ...	1	Adding rooms to the existing Magistrate's Court-house for tent godown, hajat, prisoners' room, Court of Wards' office, and Certificate Office, respectively.
		Banki ...	2	Improving the Tehsil cutcherry ... ...
	Bhágalpur ...	Bhágalpur ...	3	Additions to the Collector-Magistrate's Court-room towards the south.
		Monghyr ...	4	Additions and alterations to the existing Collector and Magistrate's building.
	Burdwan ...	Burdwan ...	5	A building for the Collector and Magistrate's cutcherry.
		Howrah ...	6	Constructing sunshade in the east wall of the Magistrate's Court-house from the Small Cause Court to the northern end of the building.
	Patna ...	Muzaffarpur ...	7	Road-cess Tauzi Office ... ...
	Chota Nagpur	Hazáribágh ...	8	Replacing wooden racks with iron ones in the record-room.
	Dacca ...	Faridpur ...	9	Constructing a Magistrate and Collector's Court.
Judges' Courts	Burdwan ...	Bankura ...	10	Additional room to the Judge's record building with record racks.
	Dacca ...	Dacca ...	11	Converting the western verandah of Judge's Court-house into an additional record-room.
			12	A court-house for the 2nd Sub-Judge, Additional Munsif, Nazarut, and Additional Sub-Judge.
	Presidency ...	Alipore ...	13	New record-room with racks for the Judge's Court
Munsifs' Courts	Bhágalpur ...	Begusarai ...	14	Converting the existing single Munsifi into a double one.
	Chittagong ...	Comilla ...	15	Constructing a quadruple Munsifi ... ...
	Burdwan ...	Mankar ...	16	A single Munsifi ... ...

OF BENGAL.

DIX B.

FOR 1893-94, BUT ON WHICH EXPENDITURE MAY BE INCURRED IF ABLE DURING THAT YEAR.

Approximate cost.	Outlays.		Grant required, if given, during 1893-94.		Item No.	Remarks and References
	Actual to end of 1891-92.	Probable during 1892-93.	Amount.	Total.		
Rs.	Rs.	Rs	Rs.	Rs		
6,400	...	...	6,400		1	
5,000	...	...	5,000		2	Estimate called for in letter No. 5550B, dated 4th November 1892.
15,000	...	...	15,000		3	
36,300	...	...	36,300		4	
25,000	...	...	25,000		5	
4,000	...	...	4,000		6	
3,000	...	...	3,000		7	
16,500	...	...	16,500		8	
80,000	...	...	47,700		9	Rs. 32,300 has been provided in Part I. A further sum of Rs. 47,700 will be required to complete the work.
4,950	...	...	4,900		10	Estimate received.
2,000	...	...	2,000		11	
36,000	...	...	36,000		12	
28,500	...	...	8,500		13	Rs. 20,000 provided in Part I, and a further sum of Rs. 8,500 will be required.
5,000	...	...	5,000		14	Estimate called for in letter No. 6635B, dated 30th December 1892.
27,600	...	...	22,600		15	Rs. 5,000 provided in Part I, and a further sum of Rs. 22,600 will be required.
4,000	...	...	4,000		16	Estimate called for in letter No. 3796B, dated 20th July 1892.

GOVERNMENT

APPEN

LIST OF (CLASS C) WORKS OMITTED FROM THE BUDGET ESTIMATE
FUNDS CAN BE MADE AVAILABLE

Head of Classification.	Commissionership.	Locality.	Item No.	Project and Work.
				Civil Buildings—*continued.*
Munsif's Courts —*concld.*	Burdwan ...	Ulubaria ...	17	Extending the existing single munsifi to provide accommodation for the Additional Munsif.
		Jahánabad ...	18	Constructing a trible Munsifi ... ...
	Presidency ...	Ranaghat ...	19	Constructing a single Munsifi ... ...
		Bágerhat ...	20	Constructing a third Munsifi ... ...
		Meherpur ...	21	Constructing a Munsifi ... ...
Subdivisional Courts.	Rajshahi ...	Thakurgaon ...	22	Combined Subdivisional Court-house and Munsifi...
	Patna ...	Jahánabad ...	23	Enlarging of the Subdivisional office ...
		Aurangabad ...	24	Ditto ditto ...
		Gopalganj ...	25	Constructing a verandah to the south of the cutcherry building with two rooms on each side.
		Bhabhua ...	26	Extending Subdivisional office building ...
		Hajipur ...	27	Ditto ditto ...
		Sitamarhi ...	28	Ditto ditto ...
	Burdwan ...	Katwa ...	29	Adding four rooms to the Subdivisional Court-house.
		Jamálpur ...	30	Constructing a Subdivisional Office ...
	Bhágalpur ...	Begusarai ...	31	Adding a verandah on the east side of the Subdivisional Court-house.
Sub-divisional residences.	Bhágalpur ...	Bhariadangi (Kishanganj).	32	Constructing a subdivisional residence ...
Stamp and Stationery.	Calcutta ...	Calcutta ...	33	Constructing a building for the Stamp and Stationery Office.
Museums ...	Calcutta ...	Calcutta ...	34	Remodelling the annexé at the Museum to adapt it as a Picture Gallery.
Central Jails ...	Rajshahi ...	Boalia ...	35	A corrugated iron-barrack in the Central Jail ...

OF BENGAL.

DIX B.

FOR 1893-94, BUT ON WHICH EXPENDITURE MAY BE INCURRED IF DURING THAT YEAR—*continued.*

Approximate cost.	Outlay.		Grant required, if given, during 1893-94.		Item No.	Remarks and References.
	Actual to end of 1891-92.	Probable during 1892-93.	Amount.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.		
4,984	...	...	5,000		17	Estimate sanctioned in letter No. 2306B, dated 11th April 1893.
20,000	...	...	12,300		18	Rs. 7,700 have been provided in Part I. A further sum of Rs. 12,300 will be required.
5,000	...	...	5,000		19	Estimate called for in letter No. 915B, dated 17th February 1893.
2,700	...	...	2,700		20	Estimate called for in letter No. 4219H, dated 10th August 1892.
5,000	...	...	5,000		21	Estimate called for in letter No. 1769B, dated 21st March 1893.
30,600	...	...	30,600		22	
4,000	...	...	4,000		23	
2,500	...	...	2,500		24	
3,000	...	...	3,000		25	
4,400	...	...	4,400		26	
2,500	...	...	2,500		27	
3,500	...	...	3,500		28	
5,500	...	...	5,500		29	
22,600	...	...	22,600		30	Estimate called for in letter No. 2129B, dated 5th April 1893.
2,500	...	...	2,500		31	
9,100	...	...	9,100		32	Estimate called for in letter No. 238T-2B, dated 14th October 1892.
5,32,000	...	...	1,00,000		33	The whole project is estimated to cost Rs. 5,32,000, of which Rs. 1,90,000 is for the Block on the Strand Road. Rs. 90,000 has been provided in Part I and a further sum of Rs. 1,00,000 will be required for expenditure.
32,500	...	...	32,500		34	
15,000	...	...	15,000		35	Estimate called for in letter No. 627B, dated 6th February 1893.

GOVERNMENT

APPEN

LIST OF CLASS (C) WORKS OMITTED FROM THE BUDGET ESTIMATE
FUNDS CAN BE MADE AVAILABLE

Head of Classification.	Commissionership.	Locality.	Item No.	Project and Work.
				Civil buildings—*continued.*
District Jails ...	Chittagong ..	Comilla ...	36	Additional accommodation in the jail ...
			37	Enlargement of the jail enclosure ... ...
		Noakhali ...	38	Constructing a jail ... ...
	Presidency ...	Khulna ...	39	Enlarging the existing jail ... ...
		Alipore ...	40	Replacing partition walls in the jail by iron railings.
		Jessore ...	41	Constructing an under-trial ward ... ...
	Patna ...	Gaya ...	42	Land for jail garden ... ...
.....	.....	.....	43	Pumps, pipes and settling tanks for introduction and distribution of drinking water without personal contamination to Central, District and Intermediate jails.
Police ...	Burdwan ..	Midnapore ...	44	Constructing an office for the District Superintendent and Assistant Superintendent of Police.
Government Colleges and Schools.	Rajshahi ..	Boalia ...	45	Constructing two tiffin rooms (one for Hindu boys and the other for teachers) in the Rajshahi College.
	Burdwan ...	Sibpur ...	46	Laboratory for Chemistry, Physics, and Metallurgy in the Civil Engineering College.
			47	Observatory in the Civil Engineering College ...
			48	Civil Engineering Laboratory in the Civil Engineering College.
			49	Accommodation for the Superintendent of native mess, Compounder, and Head Assistant of Laboratory.
			50	Color washing of all the plastered buildings in the College compound and repainting of the exterior doors and windows.
			51	A model testing-room with apparatus and furniture in Civil Engineering College.
	Dacca ...	Dacca ...	52	Constructing a building for the instruction of science in the College compound.

OF BENGAL.

DIX B.

FOR 1893-94, BUT ON WHICH EXPENDITURE MAY BE INCURRED IF DURING THAT YEAR—*continued.*

Approximate cost.	Outlay.		Grant required, if given, during 1893-94.		Item No.	Remarks and References.
	Actual to end of 1891-92.	Probable during 1892-93.	Amount.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.		
22,982	...	...	14,000		36	Rs. 9,000 provided in Part I, and a further sum of Rs. 14,000 will be required.
5,000	...	...	5,000		37	Rough estimate called for in No. 3645B, dated 8th December 1891.
80,000	...	...	80,000		38	
24,000	...	...	10,000		39	Rs. 12,000 have been provided in Part I, and a further sum of Rs. 12,000 will be required.
16,500	...	...	16,500		40	
12,000	...	...	12,000		41	
5,000	...	...	5,000		42	
30,000	...	...	27,500		43	A sum of Rs. 2,500 is provided for this work in Part I, leaving Rs. 27,500 still to be arranged for.
5,000	...	...	5,000		44	Estimate called for in letter No. 527B, dated 27th February 1893.
3,000	...	...	3,000		45	
60,000	...	...	60,000		46	
20,000	...	...	17,500		47	Rs. 2,500 have been provided in Part I, and a further sum of Rs. 17,500 will be required.
50,000	...	...	50,000		48	
6,000	...	...	6,000		49	
4,000	...	...	4,000		50	
87,000	...	...	87,000		51	
35,000	...	...	35,000		52	

LIST OF (CLASS C) WORKS OMITTED FROM THE BUDGET ESTIMATE
FUNDS CAN BE MADE AVAILABLE

Head of Classification	Commissionership.	Locality.	Item No.	Project and Work.
				Civil buildings—*concluded.*
Government Colleges and Schools—*concld.*	Chittagong ...	Chittagong ...	53	Replacing the five wooden floors of the Madrassa by pucka ones.
	Orissa ...	Cuttack ...	54	Substituting a terraced roof for the present thatched roof of the Ravenshaw College.
Hospitals and Dispensaries.	Calcutta ...	Dhalanda ...	55	Paving with marble the floors, and replastering with cement mortar the walls to a height of 7 feet, of surgical wards in Presidency General Hospital.
		Calcutta ...	56	A separate Segregation Ward in the Eden Hospital
	Presidency ...	Sealdah ...	57	A drying room in the Campbell Hospital ...
			58	A surgical ward as a wing to the south-east side of the main building of the Campbell Hospital.
			59	Four additional rooms on the south-east side of the main building as special wards in the above hospital.
			60	A wing to the north-east end of the Hospital building as an obstetric ward.
Lunatic Asylums.	Dacca ...	Dacca ...	61	Three worksheds with corrugated iron roof in the Lunatic Asylum.
	Patna ...	Bankipore ...	62	Making the outside walls of the asylum of a uniform height of 13 feet.
			63	A block for recovered criminal insanes in the Asylum.
	Presidency ...	Dhalanda ...	64	A bathing shed for male lunatics in the Native Lunatic Asylum.
			65	A separate workshed for dangerous lunatics in the Native Lunatic Asylum.
Customs Buildings.	Calcutta ...	Calcutta ...	66	A building for the accommodation of patrol boat crews.
Registration ...	Orissa ...	Cuttack ...	67	A registration office building ... ...
P. W. Buildings	Burdwan ...	Sibpur ...	68	Enclosure wall on the northern, eastern and western boundaries of the compound, and fencing on the southern boundary with gates, &c., of the Workshops building.

OF BENGAL.

DIX B.

FOR 1893-94, BUT ON WHICH EXPENDITURE MAY BE INCURRED IF DURING THAT YEAR—*continued.*

Approximate cost.	Outlay.		Grant required, if given, during 1893-94.		Item No.	Remarks and References.
	Actual to end of 1891-92.	Probable during 1892-93.	Amount.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.		
3,500	...	...	3,500		53	
14,800	...	...	14,800		54	
5,200	...	...	3,309		55	Out of the estimated cost of Rs. 5,203, Rs. 3,309 is Government contribution.
12,000	...	...	12,000		56	
7,000	...	...	7,000		57	
31,000	...	...	17,300		58	A sum of Rs. 13,700 provided in Part I, and a further sum of Rs. 17,300 will be required.
12,000	...	...	12,000		59	
50,000	...	...	50,000		60	
3,600	...	...	3,600		61	
3,100	...	...	3,100		62	
2,500	...	...	2,500		63	
4,000	...	...	4,000		64	Estimate called for in letter No. 5484B, dated 31st October 1892.
3,500	...	...	3,500		65	Ditto ditto.
11,000	...	...	11,000		66	
4,000	...	...	4,000		67	
10,000	...	...	10,000		68	

GOVERNMENT

APPEN

LIST OF (CLASS C) WORKS OMITTED FROM THE BUDGET ESTIMATE
FUNDS CAN BE MADE AVAILABLE

Head of Classification.	Commissionership.	Locality.	Item No.	Project and Work.
				Communications.
Metalled and bridged roads.	Rajshahi ...	Lachen and Lochung Valley Road.	69	Constructing the road ... ...
	Chota Nagpur	Ranchi to Purulia.	70	Making a diversion on 27th mile of the 2nd section of the Ranchi-Purulia Road.
	Burdwan ...	Howrah Foreshore Road.	71	Constructing road, including cost of land ...
Raised and bridged and unmetalled roads.	Rajshahi ...	Kalimpong to Tista.	72	Improving the grading, draining and metalling of the road.

OF BENGAL.

DIX B.

FOR 1893-94, BUT ON WHICH EXPENDITURE MAY BE INCURRED IF DURING THAT YEAR—*concluded.*

Approximate cost.	Outlay.		Grant required, if given, during 1893-94.		Item No.	Remarks and References.
	Actual to end of 1891-92.	Probable during 1892-93.	Amount.	Total.		
Rs.	Rs.	Rs.	Rs	Rs.		
40,000	...	5,000	30,000		69	Rs. 5,000 provided in Part I, and a further sum of Rs. 30,000 will be required.
5,100	...	...	5,100		70	
1,13,349	...	35,849	27,500		71	Rs. 50,000 provided in Part I, and a further sum of Rs. 27,500 will be required.
10,000	...	...	10,000		72	

GOVERNMENT

APPEN

DISTRIBUTION OF THE PROVISION FOR THE ESTABLISHMENT OF THE BENGAL

Circles and Divisions.	Chief Engineers and Under-Secretaries.	Superintending Engineers.	Examiner, Deputy and Assistant Examiners.	Inspectors of Works.	Executive Engineers.	Assistant Engineers.	Upper Subordinates.	Lower Subordinates.	Accountants.	Office establishment.	Petty establishment.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Chief Engineer and Secretary ...	52,000	...	...	...	...	...	...	...	...	59,324	...
Examiner of Public Works Accounts.	...	...	15,000	...	...	...	...	...	11,166	15,882	...
Total ...	52,000	...	15,000	...	...	...	...	...	11,166	75,206	...
Patna Commissionership ...	...	...	...	9,600	...	...	...	...	...	3,504	...
Dacca and Chittagong Commissionerships.	...	...	...	9,600	...	...	7,800	2,580	...	10,812	...
Presidency Commissionership ...	...	...	...	...	...	...	...	360	...	600	...
Bhagalpur and Rajshahi Commissionerships.	...	...	...	...	...	...	7,200	3,900	...	3,840	...
Burdwan Commissionership ...	[illegible]	...	...	...	...	...	4,200	1,980	...	1,200	...
Total ...	...	...	...	19,200	...	...	19,200	8,820	...	19,956	...
Presidency Circle.											
1st Calcutta Division ...	...	...	...	...	(a) 23,700	...	17,640	1,800	3,240	7,728	552
2nd Calcutta Division ...	...	...	...	...	16,800	...	11,400	1,500	2,880	3,160	504
Calcutta Workshops Division ...	...	...	...	...	7,200	...	3,600	540	1,704	...	...
Total ...	...	...	...	...	47,700	...	32,640	3,840	7,824	15,888	1,056
Northern Circle.											
Superintending Engineer ...	...	13,200	...	...	...	...	...	...	...	10,776	...
Darjeeling Division	...	...	...	...	18,600	6,000	15,000	1,800	1,452	6,672	1,320
Total ...	...	13,200	...	...	18,600	6,000	15,000	1,800	1,452	17,448	1,320
Western Circle.											
Superintending Engineer ...	...	16,200	...	...	...	...	...	...	...	11,028	...
Chota Nagpur Division ...	...	..	...	...	18,600	9,000	14,520	5,760	960	6,360	840
Total ...	...	16,200	...	...	18,600	9,000	14,520	5,760	960	17,388	840
Leave allowances, &c., drawn in India.	...	...	...	...	...	...	...	...	...	...	...
Contribution to be paid to the Irrigation Branch for buildings and roads works to be carried out in the Irrigation Divisions during the year.	...	...	...	...	...	...	...	...	...	...	...
Contribution to be paid to District Boards for supervising the maintenance and repairs of Government buildings, roads, &c., entrusted to their charge.	...	...	...	...	...	...	...	...	...	...	...
Contribution to District Road Committee, Chittagong Hill Tracts, for supervising works and repairs to Government buildings in that district.	...	...	...	...	...	...	...	...	...	...	...
Grand Total ...	52,000	29,400	15,000	19,200	84,900	15,000	81,360	20,220	21,402	1,45,886	3,216

(a) Includes the pay of Messrs. Beatty and King for two and three months

OF BENGAL.

DIX C.

PUBLIC WORKS DEPARTMENT, GENERAL BRANCH, FOR THE YEAR 1893-94.

Medical Establishment.	Temporary Establishment.								Local, Subdivisional, Military, Presidency and deputation allowances, and Presidency house-rent.	Contributions.	Total salaries.	Travelling allowances.	Contingencies and postage.	Grand total of Establishment.
	Engineers.	Upper Subordinates.	Lower Subordinates.	Office.	Petty.	Accountants.	Medical.	Total.						
Rs.	Rs.s	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	1,000	...	...	...	1,000	8,360	...	1,12,324	3,983	8,666	1,33,333
...	...	...	...	1,080	...	...	...	1,080	3,000	...	43,128	2,500	1,500	50,128
...	...	...	...	2,080	...	...	...	2,080	11,360	...	1,55,452	6,483	10,166	1,83,461
...	...	...	...	52	...	...	...	52	...	...	13,156	2,500	1,000	16,656
...	...	3,960	780	360	...	...	...	5,100	1,800	...	35,892	6,000	1,200	44,892
...	...	...	...	...	...	...	...	...	600	...	960	...	...	1,560
...	...	...	240	1,152	...	...	...	1,392	1,440	...	16,332	2,710	...	20,482
...	...	...	100	...	...	...	...	100	720	...	7,480	...	...	8,200
...	...	3,900	1,120	1,564	...	...	...	6,644	4,560	...	73,820	11,210	2,200	91,790
...	...	...	1,560	1,920	2,640	...	...	6,120	8,820	...	60,780	5,120	800	75,520
...	...	...	...	1,230	660	...	...	1,890	5,820	...	43,134	3,460	1,140	53,554
3,780	...	...	...	...	...	...	...	...	360	...	16,824	1,000	...	18,184
3,780	...	...	1,560	3,150	3,300	...	...	8,010	15,000		1,20,738	9,580	1,940	1,47,258
...	...	...	...	360	...	...	...	360	...	...	24,336	5,000	1,500	30,836
804	...	...	420	2,160	180	...	...	2,760	3,327	...	54,408	19,200	3,600	80,535
804	...	...	420	2,520	180	...	...	3,120	3,327	...	78,744	24,200	5,100	1,11,371
...	...	...	...	...	...	...	...	...	...	...	27,228	2,000	2,400	31,628
...	...	1,200	900	1,200	372	...	360	4,032	2,520	...	60,072	18,000	4,000	84,592
...	...	1,200	900	1,200	372	...	360	4,032	2,520	...	87,300	20,000	6,400	1,16,220
...	...	...	...	...	...	...	...	...	7,940	...	...	...	...	7,940
...	...	...	...	...	...	...	...	...	...	1,20,000	...	...	...	1,20,000
...	...	...	...	...	...	...	...	...	...	12,000	...	...	...	12,000
...	...	...	...	...	..	...	...	...	...	2,000	...	...	...	2,000
4,584	...	5,160	4,000	10,514	3,852	...	360	23,886	44,707	1,34,000	5,16,054	71,473	25,806	7,92,040

spectively, and Roy Bahadur M. C. Roy's pay for February 1894.

GOVERNMENT OF BENGAL.

APPENDIX C—*concluded.*

Circles and Divisions.	Grants for works and repairs.								Estimated receipts.			
	Imperial Funds.		Provincial Funds.	Contributions.	Incorporated Local Funds.	Excluded Local Funds.		Total.	Imperial Funds.		Provincial Funds.	Total.
	Military Works.	Civil Works.	Civil Works.			Municipal Funds.	Mohsin Fund.		Military Works.	Civil Works.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Chief Engineer and Secretary	...	...	...	...	...	...	...	...				
Examiner of Public Works Accounts	...	...	...	...	...	...	...	...				
Total ...	...	...	...	...	...	...	...	...				
Patna Commissionership ..	...	...	...	...	...	...	...	...				
Dacca and Chittagong Commissionerships ...	...	...	...	...	...	...	...	...				
Presidency Commissionership	...	...	...	...	...	...	...	...				
Bhagalpur and Rajshahi Commissionerships ...	...	...	...	...	...	...	...	...				
Burdwan Commissionership	...	...	...	...	...	...	...	...				
Total ...	...	...	...	...	...	...	...	...				
Presidency Circle.												
1st Calcutta Division ...	...	1,14,100	4,72,849	...	...	...	...	5,86,949				
2nd ditto ...	1,620	65,700	1,80,851	...	...	...	...	2,48,171				
Calcutta Workshops Division.	...	...	89,600	...	...	...	..	89,600				
Total ...	1,620	1,79,800	7,43,300	...	...	...	...	9,24,720				
Northern Circle.												
Superintending Engineer—Darjeeling Division ...	1,200	1,000	2,20,420	...	...	...	...	2,22,620				
Total ...	1,200	1,000	2,20,420	...	...	...	...	2,22,620				
Western Circle.												
Superintending Engineer—Chota Nagpur Division	3,000	2,250	2,08,645	...	...	...	...	2,13,895				
Total ...	3,000	2,250	2,08,645	...	...	...	...	2,13,895				
Add for buildings and road works to be done in Irrigation Division ...	7,000	59,160	3,72,350	10,000	...	...	...	4,48,510				
Add for buildings and roads works to be done by Civil Officers and others ...	7,000	34,700	3,04,469	...	...	...	...	3,46,169				
Add for minor works ...	2,400	35,900	80,984	...	...	...	...	1,19,284				
Do. for reserve ...	280	6,090	67,566	...	...	...	...	73,936				
Grand Total ...	22,500	3,18,900	19,97,734	10,000	...	...	...	23,49,134	100	500	1,70,000	1,70,600

GOVERNMENT OF BENGAL.

APPENDIX E.

STATEMENT SHOWING THE TRUE PERCENTAGE WHICH THE CHARGES FOR ESTABLISHMENT BEAR TO THE ACTUAL EXPENDITURE ON WORKS AND REPAIRS IN CONNECTION WITH THE BUILDINGS AND ROADS WORKS IN BENGAL FOR 1891-92.

Service.	Class.	New works.	Repairs.	Total outlay.	Establishment.	Percentage on outlay.
		Rs.	Rs.	Rs.	Rs.	
Imperial ...	Military Works ...	12,159	24,076	36,235	6,924	19·07
	Civil Works—					
	Civil Buildings ...	4,94,082*	1,19,622	6,13,704		
	Communications ...	...	...	...		
	Miscellaneous Public Improvements ...	2,697	...	2,697		
	Total ...	4,96,779	1,19,622	6,16,401	1,06,905†	17·34
Provincial ...	Civil Buildings ...	10,70,822	4,94,687	15,65,509		
	Communications ...	5,53,740	6,27,563	11,81,303		
	Miscellaneous Public Improvements ...	59,521	66,743	1,26,264		
	Total ...	16,84,083	11,88,993	28,73,076	7,64,501	26·60
Incorporated Local Funds.	Civil Buildings ...	...	...	...		
	Communications ..	...	...	...		
	Miscellaneous Public Improvements ..	...	...	...		
	Total ...	...	...	...	...	...
Excluded Local Funds.	Civil Buildings ...	7,413	...	7,413		
	Communications ...	...	...	...		
	Miscellaneous Public Improvements ...	...	...	...		
	Total ...	7,413	...	7,413	1,703	22·97
	Grand Total ...	22,00,434	13,32,691	35,33,125	8,80,033	24·98

* Exclusive of Rs. 88,354 for expenditure in England and loss by exchange.
† Inclusive of Rs. 6,716, being cost of special establishment during the year.

GOVERNMENT OF BENGAL.

APPENDIX E.—continued.

STATEMENT SHOWING THE APPROXIMATE PERCENTAGE WHICH THE CHARGES FOR ESTABLISHMENT BEAR TO THE ESTIMATED EXPENDITURE ON WORKS AND REPAIRS IN CONNECTION WITH THE BUILDINGS AND ROAD WORKS IN BENGAL FOR 1892-93.

Service.	Class.	New works.	Repairs.	Total outlay.	Establishment.	Percentage on outlay.
		Rs.	Rs.	Rs.	Rs.	
Imperial ...	Military Works ...	14,300	20,200	34,500	7,950	23·04
	Civil Works—					
	Civil Buildings ..	1,36,200	1,40,000	2,76,200		
	Miscellaneous Public Improvements.	...	...	...		
	Total ...	1,36,200	1,40,000	2,76,200	61,200	22·15
Provincial ...	Civil Buildings ...	10,25,300	4,00,000	14,25,300		
	Communications ...	1,92,000	5,19,000	7,11,000		
	Miscellaneous Public Improvements.	21,700	55,000	76,700		
	Total ...	12,39,000	9,74,000	22,13,000	7,19,000	32·49
Incorporated Local Funds.	Civil Buildings ...	...	...	...		
	Communications ...	...	...	...		
	Miscellaneous Public Improvements.	...	...	...		
	Total ...	...	...	...	...	...
Excluded Local Funds.	Civil Buildings ...	...	...	...		
	Communications ...	...	...	...		
	Miscellaneous Public Improvements.	...	...	...		
	Total ...	...	...	...	...	...
	Grand Total ...	13,89,500	11,34,200	25,23,700	7,88,150	31·23

GOVERNMENT OF BENGAL.

APPENDIX E—concluded.

STATEMENT SHOWING THE APPROXIMATE PERCENTAGE WHICH THE CHARGES FOR ESTABLISHMENT BEAR TO THE ESTIMATED EXPENDITURE ON WORKS AND REPAIRS IN CONNECTION WITH THE BUILDINGS AND ROAD WORKS IN BENGAL FOR 1893-94.

Service.	Class.	New works.	Repairs.	Total outlay.	Establishment.	Percentage on outlay.
		Rs.	Rs.	Rs.	Rs.	
Imperial ...	Military Works ...	2,400	20,100	22,500	5,200	23·11
	Civil Works—					
	Civil Buildings ...	1,79,300	1,39,600	3,18,900	70,000	21·95
Provincial ...	Civil Buildings ...	8,72,368	2,82,100	11,54,468		
	Communications ...	2,22,384	5,55,682	7,78,066		
	Miscellaneous Public Improvements.	11,200	54,000	65,200		
	Total ...	11,05,952	8,91,782	19,97,734	7,06,040	35·34
Incorporated Local Funds.	Civil Buildings ...	...	...	...		
	Communications ...	...	...	...		
	Miscellaneous Public Improvements.	...	...	...		
	Total ...	...	...	...	...	...
Excluded Local Funds.	Civil Buildings ...	...	...	...		
	Communications ...	...	...	...		
	Miscellaneous Public Improvements.	...	...	...		
	Total ...	...	...	...	...	...
	Grand Total ...	12,87,652	10,51,482	23,39,134	7,81,240	33·39

Explanatory Note on the Establishment charges shown in Appendix E.

PART III of the Budget Estimate provides for the establishment to be actually employed on the works of the General Branch of this Department and for two Inspectors of Works with their establishments. It provides also the amount to be contributed to the Irrigation Branch for carrying out Buildings and Roads works. It excludes the amount of grants to be made to District Boards for supervising the maintenance and repairs of Government buildings entrusted to their agency, though for purposes of record the amount has been shown in the body of Part III of the Budget Estimate.

The estimate chargeable to Public Works Department for 1893-94 amounts to Rs. 7,81,240, against the estimate of Rs. 7,88,150 of 1892-93 and actual of Rs. 8,80,033 of 1891-92. The percentage of the total cost of establishment on the total outlay on works and repairs of the year is 33·39, against the estimated percentage of 31·23 for 1892-93 and actual percentage of 24·98 for 1891-92. The higher percentage is due to the reduced grants for works and repairs in 1893-94.

APPENDIX F.

STATEMENT SHOWING DISTRIBUTION OF GRANTS PROPOSED FOR OUTLAY ON EXPENDITURE OF THE

Heads.	Original Works.					
	Grant, 1893-94.			Outlay.		
	Works in progress.	New works.	Total original works.	1892-93 (approximate).	1891-92.	1890-91.
Civil Buildings.	Rs.	Rs.		Rs.	Rs.	Rs.
Provincial Services (Imperial).						
Administration. Collectors' and Magistrates' Courts ...	...	65,900	65,900			
Judges' Courts	...	30,800	30,800			
Munsifs' Courts	29,200	45,100	74,300		3,58,682	4,41,587
Subdivisional Courts	...	30,600	30,600			
Subdivisional residences	...	6,000	6,000			
Circuit-houses	...	16,400	16,400			
Excise Buildings	4,500	...	4,500		1,242	28,253
Residence for Local Government ...	...	12,000	12,000		24,098	1,798
Secretariat Offices	...	...	...		4,434	11,594
Board of Revenue Buildings ...	...	...	...		2,954	17,990
Stamp and Stationery	...	90,000	90,000		356	1,088
Minor Departments. Museum Buildings	...	...	...		58,643	45,979
Monuments and Antiquities ...	...	...	...		3,580	5,192
Law and Justice. High Court Buildings	25,000	...	25,000		390	24,438
Small Cause Court Buildings ...	...	...	...		22,812	81,933
Ecclesiastical. Lord Bishop's Palace	...	...	...		160	363
Churches	...	...	...		3,091	1,608
Burial-grounds	...	...	...	8,90,800	3,746	758
Provincial Services (Provincial).						
Jails ... Central Jails	11,200	67,400	78,600		34,799	9,891
District „					32,469	39,179
Lock-ups					63,032	66,092
Police	11,400	24,500	35,900		75,429	1,07,140
Educational. Government Colleges	45,000	35,500	80,500		14,967	8,853
Ditto Schools	6,000	21,400	27,400		2,35,500	44,444
Medical ... Hospitals and Dispensaries ...	...	33,700	33,700		73,645	17,367
Lock-hospitals	...	...	...		2,000	269
Medical Colleges and Schools ...	...	3,000	3,000		7,397	18,767
Lunatic Asylums	...	5,500	5,500		14,144	14,993
Customs Buildings	...	...	...		723	42,611
Miscellaneous. Registration	...	...	...		7,160	11,990
Miscellaneous or general	56,600	84,200	1,40,800		18,663	15,285
Public Works Buildings	...	...	...		8,706	52,835
Reserve for Minor Works, &c.	...	1,11,468	1,11,468		...	...
Total Civil Buildings ...	1,88,900	6,83,468	8,72,368	8,90,800	10,70,822	11,12,287
Communications.						
Metalled and Bridged Roads	1,35,900	31,900	1,67,800		4,20,763	3,83,610
Raised, Bridged, and Unmetalled Roads ...	4,200	26,900	31,100	3,21,500	1,31,671	86,181
Accommodation for Travellers	500	...	500		1,306	4,134
Reserve for Minor Works, &c.	...	22,984	22,984		...	...
Total Communications ...	1,40,600	81,784	2,22,384	3,21,500	5,53,740	4,73,925
Miscellaneous Public Improvements.						
Town buildings, &c.	...	...	...		...	20
Markets	...	...	...		...	...
Water-supply	...	...	...		—5	—12
Sewage, including drainage	...	...	...	20,600		...
Harbours and Navigation	...	...	...		8,164	1,45,017
Light-houses	...	...	...		10,201	1,186
Miscellaneous	6,200	...	6,200		41,161	23,465
Reserve for Minor Works	...	5,000	5,000		...	...
Total Miscellaneous Public Improvements ...	6,200	5,000	11,200	20,600	59,521	1,69,626
Grand Total ...	3,35,700	7,70,252	11,05,952	12,32,800	16,84,083	17,55,838

OF BENGAL.

DIX F.

ORIGINAL WORKS AND REPAIRS (PROVINCIAL) DURING 1893-94, COMPARED WITH FOUR PREVIOUS YEARS.

	Repairs.					
		Outlay.				Remarks.
1889-90.	Grant, 1893-94.	1892-93 (approximate).	1891-92.	1890-91.	1889-90.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
•	22,970		55,237	43,118	38,721	
	370					
	3,450		98,649	52,709	62,620	
4,83,906	17,605					
	3,900					
	5,855		16,921	10,059	12,010	
32,630	...		251	2,843	7,751	
39,659	16,930		23,529	29,098	28,473	
2,516	15,070		13,659	11,963	16,450	
...	1,000		4,701	282	536	
1,910	500		492	548	167	
1,42,609	2,000		1,951	1,424	1,612	
930	1,150		1,017	786	190	
6,155	7,000		3,250	2,718	1,726	
11,761	1,300		1,450	6,892	93	
...	3,000		475	391	175	
1,369	9,850		19,057	9,789	6,471	
1,756	2,570	2,88,900	5,773	3,679	4,572	
38,851	11,500		14,286	7,525	13,457	
1,09,878	24,950		56,563	29,574	41,110	
47,129	7,515		9,396	9,338	10,895	
1,60,473	26,140		37,334	34,536	31,276	
7,616	7,900		23,621	11,977	13,429	
18,338	11,700		38,490	14,576	19,870	
37,082	27,855		23,295	21,589	26,877	
...	1,200		1,602	1,367	1,099	
3,228	4,950		726	10,434	2,934	
5,167	4,150		6,150	3,794	7,173	
827	4,250		3,144	774	1,640	
1,773	440		2,499	624	914	
46,354	25,760		19,836	17,109	28 227	
3,186	9,070		11,333	14,446	15,123	
...	...		...	...	...	
12,05,103	2,83,100	2,88,900	4,94,687	3,53,962	3,95,600	
3,82,070	4,68,000		5,33,553	5,46,317	5,27,658	
17,831	68,484	5,25,900	89,891	79,245	67,312	
15,331	4,600		4,119	1,570	1,657	
...	19,598		...	...	...	
4,15,232	5,55,682	5,25,900	6,27,563	6,27,132	5,96,627	
...	...		...	...	...	
...	...		61	339	...	
—34,092	...		37	...	...	
—2,509	...	62,000	...	...	...	
42,688	10,000		24,490	32,699	17,052	
2,955	500		...	958	890	
32,297	43,500		42,155	40,410	37,967	
...	...		..	...	...	
41,339	54 000	62,000	66 743	74,906	55,909	
16,61,674	8,91,782	8,76,800	11,88,993	10,56,000	10,48,136	

C. A. P. & others—Reg. Nos. 4868, 5182 & 5146J—351—17-4.93.

No. 2382A.

Government of Bengal,

PUBLIC WORKS DEPARTMENT.

Accounts.

Dated Calcutta, the 14th April 1893.

RESOLUTION.

Orders on the Public Works Department Budget Estimates for Provincial Civil Works in Bengal for 1893-94.

READ again—

Public Works Department, Bengal, letter No. 779A, dated the 11th February 1893, to the Government of India, Public Works Department, submitting the Preliminary Issue of the Budget Estimate of Receipts and Expenditure of Provincial Civil Works for 1893-94.

Read—

Resolution No. $\frac{18}{B.\ O.}$-A.—C. W., dated the 23rd March 1893, of the Government of India, Public Works Department, on the Revised Estimate for 1892-93 and the Budget Estimate for 1893-94 under XXXII and 45—Civil Works, (Provincial and Incorporated Local).

REMARKS.—These budget estimates have been finally passed by the Government of India for the following amounts:—

	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.
	Rs.	Rs.
Receipts	2,10,000	1,70,000
Expenditure	27,65,000	27,43,000

and the Final Budget Estimate has been prepared for these sums.

2. The expenditure, which stands at Rs. 27,43,000, is distributed thus—

		Rs.	Rs.
Original Works ...	Civil buildings	8,72,368	
	Communications	2,22,384	
	Miscellaneous Public Improvements ...	11,200	
			11,05,952
Repairs		...	8,91,782
Establishment		...	7,06,040
Tools and Plant		...	39,226
		Total ...	27,43,000

3. The grant of Rs. 8,91,782 for Repairs excludes the sum of Rs. 3,80,234 noted in the margin, which will be made over to District Boards for the maintenance of the Provincial Buildings and Roads that have been entrusted to their agency. The distribution of this amount is given in the Final Budget for the purposes of record.

	Rs.
For Civil buildings	1,27,964
„ Communications	2,51,619
„ Miscellaneous Public Improvements.	651
Total ...	3,80,234

4. The estimate for Establishment stands at Rs. 7,81,240, and after deducting the percentage charges debitable to Imperial funds, the balance actually chargeable to Provincial Civil Works amounts to Rs. 7,16,840; but as Rs. 10,800 has to be transferred to District Boards to meet the allowance to District Engineers for supervision of the repairs and maintenance of buildings and roads entrusted to their agency, the net charge for Establishment is reduced to Rs. 7,06,040.

5. The estimate for Tools and Plant amounts to Rs. 43,926, and after deducting the percentage charges for Imperial Works, the net balance chargeable to Provincial Civil Works stands at Rs. 39,226.

6. The special attention of Superintending Engineers, Executive Engineers and others entrusted with the disbursement of public money is drawn to the orders of Government prohibiting expenditure on works until detailed estimates have been sanctioned and an allotment of funds have been made to cover the cost.

ORDER.—Ordered that a copy of this Resolution and of the orders of the Government of India, together with a copy of the Budget Estimate, be forwarded to all Superintending Engineers of Public Works Circles in Bengal; to the Executive Engineers, First Calcutta, Second Calcutta, and Calcutta Workshops Divisions; to the Inspector of Works, Eastern Circle; to the Examiner of Public Works Accounts, Bengal; and to the Accountant-General, Bengal, for information and guidance.

Ordered also, that a copy of this Resolution and of the Budget Estimate be forwarded to all Commissioners of Divisions in Bengal; to the Inspectors-General of Jails, Police, Registration, and Civil Hospitals, Lower Provinces; to the Director of Public Instruction, Bengal; and to the Inspector of Works, Bihár Division, for information and guidance.

Ordered also, that a copy of this Resolution and of the Budget Estimate be forwarded to the Quartermaster-General in India and to the Board of Revenue, Lower Provinces, for information.

Ordered also, that a copy of this Resolution and of the orders of the Government of India, together with a copy of the Budget Estimate, be forwarded to the Judicial, Revenue and Financial Departments of this Government for information.

By order of the Lieutenant-Governor of Bengal,

F. J. JOHNSTONE,

Secretary to the Government of Bengal.

W. M. D'C—Reg. No. 326C—392—15-4-93.

INCORPORATED LOCAL FUNDS BUDGET ESTIMATE, 1893-94.

F $\frac{1\text{-E}}{27}$ 2.

No. 054Bt., dated Fort William, the 24th June 1893.

Memo. by—O. T. BARROW, Esq., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

INCORPORATED LOCAL FUNDS BUDGET ESTIMATE, 1893-94.

HEADS AND ITEMS.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892			Increase.	Decrease	Revised estimate, 1892-93.	Estimate of 1893-94.		Passed by Government.	REMARKS.
			Last six months of 1891-92.	First six months of 1892-93.	Total.				Proposed by Local Officers.	Revised by Accountant-General.		
1	2	3	4	5	6	7	8	9	10	11	12	13
ABSTRACT OF RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	
Opening balance	26,57,087	26,01,961						26,01,961		24,78,981	26,98,984	
VI. Provincial rates	30,81,657	30,00,000	20,15,840	17,66,466	37,82,326	2,80,000	.....	38,80,000	41,67,497	41,80,000A	41,80,000	
XII. Interest ...	43,580	40,000	28,557	21,431	49,988	...		49,000	46,754	49,000B	49,000	
XIII. Post office ...	15,837	15,000	5,615	10,083	15,698	2,000		18,000	16,787	17,000C	17,000	
XVII. Police ...	4,65,086	4,50,000	2,84,512	1,62,061	4,46,573	2,35,000	.....	6,74,000	6,81,213	6,95,000D	6,[illegible]	
XIX. Education	27,593	25,000	24 137	28,139	52,276	7,000	.....	54,000	41,984	42,000E	42,000	
XX. Medical ...	10,008	9,000	5,292	4,223	9,515	5,000	.....	14,000	16,965	17,000F	17,000	
XXI. Scientific and other minor departments	18,287	18,000	13,713	4,327	18,040	9,000	....	18,000	18,746	27,000G	27,000	
XXII. Stationery and Printing ..	...	...	...	...	...	1,000	.		1,000	1,000	1,000	
XXV. Miscellaneous ..	2,20,081	1,00,000	1,41,071	86,217	2,27,288	45,000		2,32,000	1,94,558	2,35,000H	[illegible]	
XXVI. Railways ..	.....					.....	.....	.....	... ..	.....	.	
XXX. Irrigation—Minor works and navigation	12,679	13,000	8,962	6,114	15,076		... .	13,000	12,725	13,000	13,0[illegible]	
XXXII. Civil works	4,14,836	3,90,000	2,76,684	1,49,507	4,26,191	30,000	..	4,30,000	3,93,568	4,20,000*	4,20,000	
rant from Government	8,78,841	7,43,000	98,864	8,79,146	9,78,010	2,57,000		12,50,000	9,27,174	10,00,000†	11,4[illegible],435	
ransfers between Local and Local	.....	. ...	..	7,700	7,700	9,000	.....	...	9,050	9,000	[illegible],57,000	
Debt heads	20,80,052	19,19,000	20,80,052		20,80,052	1 86,000	. ...	23,00,000	4,07,140	20,38,000‡		
Total ...	81,78,044	77,35,000	49,53,239	31,25,434	81,08,733	10,07,000	.....	89,69,000	69,13,195	87,42,000	88,99,[illegible]	
GRAND TOTAL ...	1,08,35,131	1,03,36,961						1,15,70,961		1,12,20,981	1,17,95,285	

A. I have adopted the figures as passed by the Divisional Commissioners under District Fund and District Road Fund, with reference to actuals and to the increase anticipated consequent on revaluations Under District Post Fund I have raised by Rs 16,000 estimate passed by the Divisional Commissioners, with reference to the average actuals of the 3 years 1888-89 to 1892-93 The approximate total actuals of 1892-93 are now available and amount to Rs. 41,91,000.

B. I have reproduced the estimates passed by the Divisional Commissioners. The actuals of 1892-93 aggregate Rs. 50,000.

C. I have reproduced the estimates passed by the Divisional Commissioners.

D. The estimate includes Rs. 2,06,000 and Rs. 27,000 on account of "Chota Nagpore Village Police" and "Steam Boiler Inspection Fees," respectively, which have been formed into Incorporated Local Funds under Government of India, Financial Department, orders No. 1045 and 23A, dated 14th March and 5th January 1893, respectively.

E I have reproduced the estimates as passed by the Divisional Commissioners. The actuals of 1892-93 amount to Rs 61,000 but they include larger contributions from private persons than are expected to be realized in 1893-94.

F. I reproduced the estimates as passed by the Divisional Commissioners, which show larger contributions expected to be realized from private persons.

G. The estimate of the Superintendent of Emigration does not include the amount to be recovered from Assam to meet the deficit balance of the Bengal portion of the "Inland labour Transport Fund"

H. I have raised the estimates passed by the Divisional Commissioners with reference to past actuals.

* Ditto Ditto Ditto

† As advised in Bengal Government letter No 9F, dated 4th January 1893.

‡ Based on the average actuals of the passed three years.

NOTE.—The balances which would exist to the credit of the Chota Nagpore village Police and Road Patrol Funds if they had been formally sanctioned on the coming into operation of Act V (B.C.) of 1887 as directed in Government of Bengal No. 4296, dated 17th December 1892, addressed to the Commissioner, Chota Nagpore Division, have not yet been worked out. Steps have, however, been taken to carry out the instructions contained in the Government letter quoted above.

Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Increase.	Decrease.	Revised estimate, 1892-93.	Estimate of 1893-94. Proposed by Local Officers.	Revised by Accountant-General.	[illegible]	Remarks.
1	2	3	4	5	6	7	8	9	10	11		12
ABSTRACT OF EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1. Refunds and Drawbacks	2,836	3,000	1,972	7,468	9,440	200	.	10,000	185	2,200*	[illegible]	
8. Provincial rates ...	23,491	20,000	15,685	3,091	18,776	..	14,000	20,000	5,812	6,000†	10,000	
14. Interest	5,964	5,000	5,471	9,487	14,958	13,000	.	10,000	7,705	18,000‡	18,[illegible]	
15. Post office	3,60,534	3,66,000	1,83,698	1,96,227	3,79,925		.....	3,71,000	3,97,564	3,66,000§	[illegible]	
18. General administration	2,92,173	2,85,000	2,10,307	86,901	2,97,208	28,000	.....	3,20,000	3,12,907	3,13,000‖	3,13,000	
20 Police	33,922	31,000	23,068	10,189	33,257	2,35,000		2,65,000	2,75,088	2,00,000a	[illegible]	
22. Education	11,11,890	10,57,000	8,37,344	2,49,726	10,87,070	60,000		10,00,000	11,26,529	11,[illegible]000b	[illegible]	
24. Medical	76,835	70,000	53,907	32,786	86,693	64,000	.....	90,000	1,54,587	1,34,000b	1,34,[illegible]	
26. Scientific and other minor departments	21,566	18,000	9,636	12,219	21,855	13,000	.. ..	20,000	31,078	31,000c	31,[illegible]	
29. Superannuation allowances and pensions	1,269	20,000	(—) 10,277	742	(—) 9,535	... ..	13,500	1,000	6,522	6,500d	6,000	
30. Stationery and Printing	49,985	47,000	31,088	19,945	51,033	9,300	.....	52,000	56,415	56,300d	56,300	
32. Miscellaneous	47,118	50,000	31,531	13,704	45,235	14,000	.. ..	50,000	63,822	64,000d	[illegible]	
33. Famine relief ...	11,486	1,00,000	11,486	2,57,566	2,69,052		... .	3,00,000	2,000	1,00,000e	1,[illegible]	
41. Miscellaneous railway expenditure ..	... ..	.....	(—) 127	.....	(—) 127	.. ...	.....	.....	.	. ....		
43. Minor works and navigation	12,423	8,000	9,444	3,372	12,816	3,000		13,000	10,818	11,000f	11,000	
45. Civil works ...	42,66,141	44,75,000	23,58,663	21,51,113	45,09,776		1,37,000	43,10,000	43,38,627	43,38,000f	[illegible]	
Transfers between Local and Local	.....	... .	.....	7,700	7,700	9,000		.....		9,000g	13,64,000	
Debt heads	10,09,417	17,55,000	19,09,417		19,09,417	1,00,000		22,00,000	3,97,452	18,55,000h		
Total ...	82,33,150	83,09,000	56,82,909	30,62,296	87,45,196	5,57,500	1,54,500	90,92,000	71,67,521	87,02,000	87,34,000	
						3,93,000						
Closing balance	26,01,981	20,27,981						24,78,981		25,18,981	30,71,298	
Grand Total ..	1,08,35,131	1,03,36,981						1,15,70,981		1,12,20,981	1,17,9[illegible]	

* I have raised the estimate advised by the Divisional Commissioners with reference to past actuals. The actuals of 1892-93 aggregate Rs. 8,000. Of this sum Rs. 7,0[illegible] represents the write back of erroneous credits which are not likely to recur.

† As advised by the Divisional Commissioners.

‡ *Vide* details in page 5.

§ I have reduced the estimate advised by the Divisional Commissioners with reference to the actuals of past years.

‖ As advised by the Divisional Commissioners

(a) The estimate provides for Rs 2,05,000 and Rs 21,000 on account of "Chota Nagpur village Police" and "Steam Boiler Inspection" charges, respectively, which, und[illegible] orders of Government have been formed into Incorporated Local Funds.

(b) As advised by the Divisional Commissioners.

(c) The estimate provides for the gross charge of the Inland Labour Transport Fund, where as the actuals do not include the expenditure incurred in Bengal in excess [illegible] the receipts of the Fund made good by Assam.

(d) The estimate as passed by the Divisional Commissioners have been reproduced.

(e) As advised in Government of Bengal letter No. 3[illegible]F., dated 17th January 1893.

(f) The estimate as passed by the Divisional Commissioners have been reproduced.

(g) Provided for per contra credit.

(h) Based on the actuals of the past three years.

INCORPORATED LOCAL FUNDS.—*continued.*

INCORPORATED LOCAL FUNDS—*continued.*

Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	Estimate of 1893-94. Proposed by Local Officers.	Revised by Accountant-General.	Budget estimate.	Remarks.
1	2	3	4	5	6	7	8	9	10	11
RECEIPTS.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
DISTRICT FUND UNDER ACT III (B.C.) OF 1883.										
Opening balance	23,30,678	22,61,890				22,61,890		21,15,199	24,70,678	
VI.—Provincial Rates										
Rates and cesses on lands—										
Suspense .	.....		(—)6,82,031	4,38,750	(—)2,43,281		...			
Cess on lands .. .	34,49,240		24,12,474	10,64,806	34,77,280		36,10,186	36,10,000	36,10,000	I have adopted the figures as passed by the Divisional Commissioners with reference to the actuals of 1891-92 and 1892-93, which aggregate Rs. 34,62,000 and Rs. 35,72,000 and to the increased collections anticipated consequent on revaluations.
Do. on mines, railways, &c.	13,570		13,517	931	14,448		14,437	15,000	15,000	
	34,62,950	33,75,000	17,43,960	15,04,487	32,48,447	33,35,000	36,24,623	36,25,000	36,25,000	
XII.—Interest.										
Interest on Government Securities—										
Famine Relief Trust Fund .	1,015		304	507	811		1,135	1,135	1,135	The local estimates have been reproduced with reference to the actuals of 1891-92 and 1892-93, which aggregate Rs. 43,000 and Rs. 40,000 respectively.
Education Department	44		44	6,518	6,562		4	4	4	
Medical ditto	409		409	263	672		649	650	650	
Miscellaneous—										
Interest on arrear collections of road cess .	41,601		27,507	13,933	41,440		46,205	46,211	46,211	
	43,069	48,000	28,264	21,221	49,485	48,500	48,083	48,000	48,000	
XVII.—Police.										
Fees, fines and forfeitures—										
Pounds under Act I of 1871—										
Fines on stray cattle .	20,028		12,678	16,958	29,636		44,620	44,620	44,620	The estimates as passed by the Divisional Commissioners have been reproduced. The actuals of 1892-93 aggregate Rs. 4,50,000.
Rents of pounds farmed out ...	3,81,601		2,32,621	1,35,288	3,67,909		3,79,087	3,79,080	3,79,080	
Proceeds of unclaimed stray cattle	53,543		38,757	9,640	48,397		37,000	37,000	37,000	
Miscellaneous	804		456	175	631		1,300	1,300	1,300	
	4,65,036	4,60,000	2,84,512	1,62,061	4,46,573	4,32,000	4,62,016	4,62,000	4,62,000	
XIX.—Education.										
School fees of Board's schools—General—										
Middle English schools	24,366		23,334	1,939	25,273		5,269	5,270	5,270	Ditto ditto.
Middle vernacular schools			(—) 7,417	7,506	89		20,310	20,310	20,310	
Primary schools ..	121		79	329	408		109	120	120	
Other do.	... .		... .	.....	... ..		.....	.. ..	.....	
School fees of Board's schools Special—										
Technical schools .	1,082		1,007	414	1,421		1,500	1,500	1,500	
Special schools ..	.....		.....	.....	.....		.....	.....	.....	
Contributions—										
From private persons and associations	8,273		6,131	13,390	19,521		10,900	10,900	10,900	Ditto ditto.
From municipalities	.....		.....	46	46		240	240	240	
Income from endowments—										
Rent of lands and houses	18		18	... .	18		.....	.....	. ...	
Miscellaneous—										
Sale of books	28		12	.....	12		120	120	120	
Scholarship examination fees	989		863	91	954		2,963	2,963	2,963	
Transfer fees	56		40	138	178		95	95	95	
Miscellaneous	2,630		40	4,286	4,326		1,182	1,182	1,182	
	37,563	35,000	24,137	28,139	52,276	54,000	41,988	42,000	42,000	
XX.—Medical.										
Hospital receipts—										
Receipts from paying patients ...	.....		.....	.....	.....		.....	.....	.	
Sale proceeds of medicines and medical stores	.....		.....	2	2		.....	.....	...	
Income from endowments—										
Rent of lands and houses	4		4	5	9		.....	.....	.....	
Contributions—										
From municipalities ...	152		152	40	201		640	640	640	Ditto ditto.
From private persons ..	9,217		4,568	4,055	8,623		16,263	16,280	16,280	
Miscellaneous—										
Sanitary fees and fines	... .		... .	.....	... .		... .	.....	...	
Other receipts ..	635		568	112	680		62	80	50	
	10,008	9,000	5,292	4,223	9,515	14,000	16,965	17,000	17,000	
XXI.—Scientific and other Minor Departments.										
Veterinary receipts—										
Sale proceeds of foals .			.....	.....	.. ...		.....	.....	..	
Miscellaneous	6		6	1	7		.....	. ..	.....	
Receipts on account of experimental cultivation—										
Receipts on account of public exhibitions and fairs	3,117		3,061	59	3,120		2,966	3,300	. ..	Ditto ditto.
	3,123	...	3,067	60	3,127	3,000	2,966	3,300	3,3[illegible]	
XXIII.—Stationery and Printing.										
Other press receipts	.....	.....	.....	.....	.....	.. ...	1,000	1,000	1,000	
Miscellaneous .	.....	... ..	... ..	.. ...	.....	.....	.. ..	. ...	.	

INCORPORATED LOCAL FUNDS—*continued.*

HEADS OF ITEMS.	Actuals, 1891-92.	Budget estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	ESTIMATE OF 1893-94. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	REMARKS.
1	2	3	4	5	6	7	8	9	10	11
EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
DISTRICT FUND UNDER ACT III (B.C.) OF 1885.										
1.—*Refunds and Drawbacks.*										
Refunds...	.....	80	....	.....	.....	....	.....	.....	.....	
14.—*Interest.*										
Interest on temporary loans—										
Interest on loans—										
On account of last year	794		301	1,567	1,868		600	600	600	Estimated for in the districts of Mymensingh, Jalpaiguri and Dinajpur. The local estimates have been raised by Rs. 10,000 to provide for the interest occuring on the loans granted to the following District Boards:— (a) To the District Board, Saran . Rs. 1,499 (b) Do. Patna .. „ 2,392 (c) Do. Darbhanga „ 6,300 being the amount of interest for a half-year on Rs. 2,80,000 carrying interest @ 4½ per cent. per annum, with reference to Government of Bengal Agriculture No. 1066, dated 27th February 1893. It rests with Government to decide what further provision is necessary.
On account of current year	5,170		5,170	7,920	13,090		7,105	17,400	17,400	
	5,964	5,000	5,471	9,487	14,958	10,000	7,705	18,000	18,000	
18.—*General Administration—*										
General establishment of local funds—										
Office establishment ..	1,03,576		1,00,890	66,380	1,67,270		1,76,061	1,76,000	1,76,000	(b) Do. Patna .. „ 2,392 (c) Do. Darbhanga „ 6,300 being the amount of interest for a half-year on Rs. 2,80,000 carrying interest @ 4½ per cent. per annum, with reference to Government of Bengal Agriculture No. 1066, dated 27th February 1893. It rests with Government to decide what further provision is necessary.
Office contingencies	31,417		20,507	11,153	31,660		30,481	30,500	30,500	
Travelling allowances of members . ..	15,552		10,411	5,700	16,111		21,295	21,000	21,000	
Contribution for Pension of Education clerks, &c.	.....		.....	.....	.....		420	500	500	
Payment of establishments for offices of Account, Control and Audit*	72,588		72,420	1,650	74,070		75,543	76,000	76,000	
	2,83,133	2,76,000	2,04,228	84,863	2,89,091	3,10,000	3,03,840	3,04,000	3,04,000	
20.—*Police.*										
Cattle-pound charges—										
Establishment . .	20,978		13,508	7,411	20,919		24,816	25,000	25,000	
Contingencies	4,223		2,767	1,492	4,259		5,682	6,000	6,000	
Construction and repairs of sheds	8,103		7,147	1,011	8,158		8,180	8,000	8,000	
Refunds	524		246	275	521		926	1,000	1,000	
	33,832	31,000	23,668	10,189	33,857	34,000	39,604	40,000	40,000	
22.—*Education.*										
Inspection—										
Sub-Inspectors	1,29,256		78,021	41,971	1,19,992		99,302	99,000	99,000	
Servants	1,307		887	643	1,530		72	100	100	
Subordinate Inspecting Agencies	74,191		48,444	24,798	73,242		78,983	79,000	79,000	
Travelling allowances ...	50,406		34,166	17,410	51,576		56,954	57,000	57,000	
Office expenses	7,305		3,811	1,567	5,378		5,747	5,700	5,700	
Miscellaneous							931	1,000	1,000	
Purchase and repair of furniture . ..	59		48	119	167		690	700	700	
Contribution towards Provident fund	.....		.....	.....	.....		285	300	300	
Schools—General—										
Schools under direct management—										
Middle English—										
Masters	12,302		8,624	5,186	13,810		11,916	12,000	12,000	
Servants	471		339	213	552		408	500	500	
Contingencies	324		202	118	380		186	200	200	The estimates as passed by the Divisional Commissioners have been reproduced with reference to paragraph 7 of Government Resolution No. 1321F, dated 20th March 1892
Middle vernacular—										
Masters	61,841		30,741	21,051	60,792		61,746	61,600	61,600	
Servants	1,860		1,108	623	1,731		1,950	2,000	2,000	
Contingencies	4,437		3,649	1,243	4,892		3,787	3,800	3,800	
Contribution to Provident fund	.....		.....	.....	.....		53	50	50	
Primary Schools—										
Masters	1,234		716	315	1,031		1,214	1,200	1,200	
Servants	4		4	.....	4		....	.....	.....	
Contingencies ...	147		123	19	142		146	150	150	
Special grants for repairs of school furniture	.....		.....	.....	.....		485	500	500	
Schools—Special—										
Technical schools—										
Masters	6,700		3,444	2,323	5,767		10,740	10,700	10,700	
Servants	316		237	123	360		618	600	600	
Contingencies	3,905		3,474	3,759	7,233		13,184	13,000	13,000	
Contributions . ..	.....		.....	...	.....		120	100	100	
Schools aided under the Grant-in aid Rules—										
Middle English schools	1,20,130		80,127	42,003	1,22,130		1,27,143	1,27,000	1,27,000	
Middle vernacular schools	72,427		45,611	24,326	69,937		71,990	72,000	72,000	
Primary schools	3,063		2,330	144	2,474		432	400	400	
Other schools . .	1,604		1,060	520	1,580		2,828	3,000	3,000	
Special grants for building, furniture, &c. ..	1,832		1,579	315	1,894		3,144	3,100	3,100	
Primary schools aided under other rules—										
Stipends in boys' schools	1,63,087		1,33,716	27,420	1,60,136		1,61,041	1,61,000	1,61,000	
Rewards in boys' schools	3,01,841		2,75,805	16,935	2,92,740		2,93,131	2,93,000	2,93,000	
Girls' schools ..	25,004		21,739	3,377	2,116		31,917	33,000	33,000	
Stipends in girls' school	..			...	....		550	600	600	
Prizes	17,148		14,697	1,865	16,562		15,422	15,400	15,400	
Stipends of primary school teachers under instruction in training schools	2,637		1,406	555	1,961		7,852	7,900	7,900	
Cost of lower primary scholarship examination	11,544		9,821	2,041	11,862		10,983	11,000	11,000	
Special schools and tols	....		.. ...	.....	.. ...		1,000	1,000	1,000	
Scholarships—										
In Professional colleges—										
Engineering .	769		557	319	876			3,000	3,000	

Of this ¾ comes under Miscellaneous—Miscellaneous—on Accountant-General's books, and ¼ under Miscellaneous fees for Government audits.

INCORPORATED LOCAL FUNDS—*continued.*

HEADS AND ITEMS.	Actuals, 1891-92.	Budget estimate, 1892-93.	ACTUALS OF 18 MONTHS ENDING 30TH SEPTEMBER 1893. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	ESTIMATE OF 1893-94. Proposed by Local Officers.	Revised by Account-ant-General.	Budget estimate.	REMARKS.
1	2	3	4	5	6	7	8	9	10	11
RECEIPTS.—*concluded.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
DISTRICT FUND UNDER ACT III (B.C.) OF 1885. —*concluded.*										
XXV.—Miscellaneous.										
Sale of old stores and materials	5,760		3,000	1,163	4,163		4,278	4,000	4,000	
Rents—										
Rent of lands	7,064		3,625	3,575	7,200		9,744	10,000	10,000	
Staging bungalow fees	8,442		5,535	3,580	9,115		8,853	10,000	10,000	
Serai fees	108		14	121	135		28	100	100	
Rent of marginal lands of local canals ...	74		51	26	77		20	100	100	I have raised the estimates as passed by the Divisional Commissioners with reference to the actuals of past years, which show a progressive increase in the receipts under this head, as detailed below:— Rs. 1890-91 ... 1,60,000 1891-92 ... 1,90,000 1892-93 ... 2,23,000 Approximate.
Miscellaneous fees, fines, and forfeitures—										
Fees, fines, and forfeitures	49,607		31,537	24,028	55,565		55,338	60,000	60,000	
Miscellaneous—										
Recovery of costs of collecting arrear cess .	79,022		76,777	11,716	1,21,173		72,844	88,000	88,000	
Sale proceeds of trees, &c.	58,717			32,680			30,883	41,800	[illegible]	
Miscellaneous							6,210	6,000	6,000	
	1,89,694	1,70,000	1,20,539	76,889	1,97,428	2,00,000	1,87,896	2,20,000	2,20,000	
XXVI.—Railways.										
Gross receipts	.....	.....	.....	.....	.....	.....	.....	.....	.....	
XXX—Irrigation—Minor Works and Navigation.										
Local canal receipts ...	12,679	13,000	8,962	6,114	15,076	13,000	12,725	13,000	13,000	The estimates as passed by the Divisional Commissioners have been reproduced.
XXXII.—Civil Works.										
In charge of Civil Officers—										
Ferries—										
Ferry tolls	3,72,849		2,52,544	1,25,488	3,78,032		3,70,490	3,78,000	3,78,000	
Road tolls	5		5	6	11		.....	.....	.....	
Fines	523		388	128	516		715	700	700	I have raised the estimates passed by the Divisional Commissioners with reference to actuals, which shows a progressive increase as detailed below:— Rs. 1890-91 ... 3,74,000 1891-92 ... 4,14,000 1892-93 ... 4,20,000
Sale proceeds of old boats, &c.	510		25	149	174		37	50	50	
Rent of buildings and lands	1,600		1,352	417	1,769		2,009	2,000	2,000	
Sale of bull frogs ..	432		390	23	413		.....	.....	.....	
Contributions from private persons ..	37,565		21,400	21,607	44,118		11,488	38,250	38,250	
Contributions from municipalities				1,051			7,950			
Miscellaneous	909		520	638	1,158		879	1,000	1,000	
	4,14,306	3,90,000	2,76,634	1,49,507	4,26,191	4,30,000	3,93,568	4,20,000	4,20,000	
Allotment from Provincial to Local—										
Grants from Government ...	7,99,094	6,70,500	92,414	8,69,135	9,61,549	11,65,000	8,20,551	9,20,827	10,25,000	As advised in Government of Bengal letter No. 95, dated 4th January 1893
Debt or Adjusting heads—										
Transfers between Local and Local—	.....			7,700	7,700		9,050	9,000	9,000	As passed by the Divisional Commissioners.
Temporary loans	1,30,446		19,73,792		19,73,792		40,000	19,27,000	19,37,000	Based on the average actuals of the past three years.
Advances	3,38,600						1,76,890			
Deposits	3,05,541						1,80,004			
Outside balance	11,99,205						.....			
	19,73,792	19,08,000	19,73,792	.	19,73,792	22,50,000	3,96,984	19,27,000	19,37,000	
Total ...	74,11,431	70,54,500	45,61,623	28,20,536	73,91,159	79,44,500	60,18,417	77,27,127	78,22,300	
GRAND TOTAL ...	97,51,104	93,46,399				1,02,06,309		98,42,326	1,02,92,878	

INCORPORATED LOCAL FUNDS—*continued.*

HEADS AND ITEMS.	Actuals, 1891-92.	Budget estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	ESTIMATE OF 1893-94. Proposed by Local Officers.	Revised by Accountant General.	Passed by Government.	REMARKS.
1	2	3	4	5	6	7	8	9	10	11
EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
DISTRICT FUND UNDER ACT III (B C) OF 1885 —*continued.*										
23.—Education—*continued*										
Scholarships—*continued.*										
5—9th contribution of sillah school	.....		.....	.....	.....		1,704	1,700	1,700	
In primary schools— Lower primary	18,778		14,955	6,610	21,565		30,602	30,500	30,500	
Miscellaneous—	9,836		7,068	1,363	8,431		13,587	13,500	13,500	
Refunds	935		775	452	1,227		700	700	700	
Total ..	11,11,890	10,57,000	8,37,344	2,49,726	10,87,070	10,60,000	11,26,529	11,26,000	11,26,000	
24.—*Medical.*										
Hospitals and dispensaries— Grant-in-aid to dispensaries	11,615		11,615	1,951	13,566		13,620	13,600	13,600	
Assistant Surgeons ..	120		120	497	617		3,000	3,000	3,000	
Civil Hospital Assistants ...	13,599		8,752	6,266	15,018		20,740	20,700	20,700	
Compounders and dressers	3,423		2,066	1,538	3,604		5,380	5,000	5,000	
Clerks	... ..		...	..	.....		240	300	300	
Servants	3,776		3,286	1,791	4,077		6,806	6,400	6,400	
Medical stores	5,638		4,168	3,011	7,179		9,468	9,500	9,500	
Cost of country medicines	1,467		960	678	1,638		4,032	4,000	4,000	
Petty construction and repairs	4,379		3,725	1,305	4,030		11,469	11,500	11,500	
Diet of patients	1,037		721	548	1,269		1,570	1,500	1,500	The estimate as passed by the Divisional Commissioners have been reproduced, with reference to paragraph 7 of Government Resolution No. 1831F., dated 29th March 1893.
Purchase and repair of furniture	286		148	26	174		1,945	2,000	2,000	
Miscellaneous	18,485		11,459	8,160	19,619		25,453	25,500	25,500	
Contribution to Municipalities	2,299		411	2,884	3,295		1,450	1,500	1,500	
Sanitation and vaccination—										
Vaccine establishment and charges—										
Vaccinators	365		329	25	354		120	100	100	
Miscellaneous charges...	2,037		1,981	20	2,001		730	700	700	
Sanitation charges— Conservancy of towns and villages	5,874		3,947	2,539	6,486		5,740	5,700	5,700	
Scavenging establishment and charges ..	564		369	.....	369		20,350	20,000	20,000	
Medical schools and colleges—										
Colleges— Scholarships and stipends	.....		.....	20	20		.....	.....	.....	
Schools— Scholarships and stipends	365		335	229	564		1,780	2,000	2,000	
Refunds	....		.. ...	... .	.....		.....	.....	. .	
	75,329	68,000	53,412	31,368	84,780	85,000	1,33,543	1,33,000	1,33,000	
25.—*Scientific and other Minor Departments*										
Experimental cultivation ..	.....		.....	520	520		.....	.....	...	
Public Exhibitions and fairs	7,245		6,913	260	7,173		7,670	8,336	8,336	
Bull and stallion charges ...	611		611	214	825		990			
Provincial statistics	159		159	. .	159		. .	...	.. ...	
	8,015	4,000	7,683	994	8,677	7,000	8,660	8,336	8,336	
29.—*Superannuation Allowances and Pensions.*										
Pensions	457		(—)10,751	150	(—)10,601		5,507	5,500	5,500	
Gratuities	.....		.. ...	218	218		500	500	500	Ditto ditto.
	457	12,000	(—)10,751	368	(—)10,383	200	6,007	6,000	6,000	
30.—*Stationery and Printing.*										
District Boards Press— Stock and materials	...		... ..	.....	.....		1,588	1,600	1,600	
Stationery purchased in this country	17,663		10,907	8,279	19,186		21,536	21,500	21,500	
Printing at private presses ...	30,746		19,356	11,159	30,515		30,399	30,300	30,300	
Lithography ...	117		57	62	119		630	600	600	
Contingencies			. ..	.....	.....		25			
	48,528	45,200	30,320	19,500	49,820	50,000	53,888	54,000	54,000	
32.—*Miscellaneous.*										
Donations for charitable purposes—	1,908		1,908	.....	1,908		1,200	1,200	1,200	
Rewards for the destruction of wild animals— Destruction of wild animals including dogs	135		40	.....	40		100	100	100	
Destruction of venomous snakes .. .	5		4	.....	4		225	200	200	

Incorporated Local Funds—*continued.*

Heads and Items.	Actuals 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	Estimate of 1893-94. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Remarks.
1	2	3	4	5	6	7	8	9	10	11
EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
District Fund under Act III (B.C.) of 1885.—*contd.*										
32.—*Miscellaneous*—contd.										
Petty establishments—										
Staging bungalows and serais—										
Establishment and contingencies	12,392		8,659	4,108	12,767		14,122	14,000	14,000	
Petty construction and repairs	8,406		6,572	1,493	8,065		11,641	11,700	11,700	
Purchase an repair of furniture ...	1,522		1,242	391	1,633		2,262	2,300	2,300	
Other miscellaneous charges . .	842		504	232	836		1,081	1,000	1,000	
Miscellaneous & unforeseen charges—										
Miscellaneous	12,386		7,098	5,185	12,283		21,547	21,500	21,500	
Refunds	159		(—)2,813	338	(—)2,475		805	800	800	
Provident Fund—Contribution	3,884		3,884	290	4,174		4,318	4,200	4,200	
	41,701	44,000	27,188	12,037	39,225	44,000	57,301	57,000	57,000	
33.—*Famine Relief.*										
Charitable relief	.....		.....	9	9			1,00,000	1,00,000	As advised in Government of Bengal letter No. 303, dated 17th January 1893.
Public Works	11,328		11,328	2,55,510	2,66,838					
Miscellaneous	158		158	2,047	2,205					
	11,486	1,00,000	11,486	2,57,566	2,69,052	3,00,000	2,000	1,00,000	1,00,000	
41.—*Miscellaneous Railway Expenditure.*										
Refunds	.....	.....	(—)127	.....	(—)127	.....	.....	.....		
43.—*Minor Works and Navigation.*										
Local canal charges—										
Establishment and contingencies	13,373		9,394	3,372	12,816		10,818	11,000	11,000	
Refunds	50		50				.....	.....		
	13,423	8,000	9,444	3,372	12,816	13,000	10,818	11,000	11,000	
45.—*Civil Works.*										
Ferries—										
Establishment	9,854		6,268	3,463	9,731		10,500	10,300	10,300	
Contingencies	14,152		8,531	5,377	13,908		14,975	15,000	15,000	
Petty construction and repairs	10,506		7,132	3,672	10,804		18,260	18,000	18,000	
Refunds	3,905		3,349	529	3,878		3,710	4,000	4,000	
Contribution to municipalities	.....		.....	534	534		1,070	1,000	1,000	
Original works—										
Civil buildings	59,849		47,846	18,944	66,290		17,053	17,000	17,000	
Communications ..	12,15,516		8,23,722	4,71,117	12,94,839		9,61,388	9,62,000	9,62,000	
Miscellaneous public improvements ...	11,998		9,619	6,690	16,309		14,303	14,000	14,000	
Repairs—										
Civil buildings	8,802		7,205	9,630	16,835		1,28,361	1,28,000	1,28,000	
Communications	20,36,501		14,79,281	5,35,526	20,14,807		20,32,276	20,32,000	20,32,000	
Miscellaneous public improvements ...	40,692		37,408	3,887	41,295		10,534	10,500	10,500	
Establishment—										
Establishment of District Superintendent of Works	1,077		1,077	.....	1,077		160	200	200	
District Engineer .	2,23,697		1,34,036	93,726	2,27,762		2,45,945	2,46,000	2,46,000	
Overseers and Sub-overseers . .	1,43,819		87,719	56,800	1,44,519		100			The estimates as passed by the Divisional Commissioner have been reproduced with reference to paragraph 7 of Government Resolution No. 1321 F., dated 27th March 1892.
Accountants, clerks and servants	88,078		54,851	35,928	90,779		1,50,218	1,50,000	1,50,000	
Contributions	...		...	.....	... ..		93,391	93,000	93,000	
Travelling allowances ...	94,986		59,228	41,388	1,00,616		395	400	400	
Office contingencies ...	12,866		8,062	4,860	12,922		1,05,338	1,05,000	1,05,000	
Leave allowances ...	...		... ..	.....	..		13,622	14,000	14,000	
Tools and plant ...	26,223		18,189	12,170	30,359		100	100	100	
Water-supply and water-works—							21,050	22,000	22,000	
New tanks and wells ...	25,634		19,100	11,560	30,660		62,250	62,000	62,000	
Cost of Arrah water-works	.....		.....	.....	.....		1,00,000	1,00,000	1,00,000	
Existing sources of supply repaired or otherwise improved ...	8,107		7,801	8,480	16,281		30,140	30,000	30,000	
Establishments to guard sources of drinking water supply	910		539	920	1,459		2,000	2,000	2,000	
Drainage works	288		.....	.....	.....		... .	.....	..	
Refunds	7,943		5,312	2,143	7,455		11,562	12,000	12,000	
Contributions—										
To Provincial	.....		.....	... ..	.....		40	50	50	
To other Boards ...	.....		.....	. .	... .		.....	... ..	.....	
Suspense	.. ...		(—)6,10,362	7,25,342	1,14,980		8,324	8,450	8,450	
Total ...	40,45,533	42,50,000	22,16,019	20,62,686	42,68,705	40,30,000	40,57,575	40,57,000	40,57,000	
Adjusting heads—										
Transfers between Local and Local	.....			7,700	7,700			9,000	9,000	Provided for per contra credit
Temporary loans ...	17,496				18,09,924		3,94,942	17,55,000	17,52,000	Based on the average actuals of the past three years.
Advances	3,23,361									
Deposits	2,70,766									
Outside balance	11,98,206									
	18,09,924	17,51,000	18,09,924	7,700	18,17,624	20,95,000	3,94,942	17,64,000	17,64,000	
Total expenditure ...	74,89,205	76,59,000	38,25,309	27,52,866	79,65,165	80,91,200	62,02,472	76,78,336	76,78,336	
Closing balance ...	22,61,899	16,87,399				21,15,199		21,63,990	26,16,542	
Grand Total ..	97,51,104	93,46,399				1,02,06,399		98,42,326	1,02,98,878	

INCORPORATED LOCAL FUNDS—*continued.*

INCORPORATED LOCAL FUNDS—*continued.*

HEADS OF ITEMS.	Actuals, 1891-92.	Budget estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1892.			Revised estimate, 1892-93.	ESTIMATE OF 1893-94.		Passed by Government.	REMARKS.
			Last six months of 1891-92.	First six months of 1892-93.	Total.		Proposed by Local Officers.	Revised by Account-ant-General.		
1	2	3	4	5	6	7	8	9	10	11
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
DISTRICT ROAD FUND UNDER ACT IX (B.C.) OF 1880.										
Opening balance	83,912	80,416				80,416	50,118	74,916	87,115	
VI.—Provincial Rates.										
Cess on lands	1,42,765	1,40,000	1,13,146	24,668	1,37,814		1,64,080	1,64,000	1,64,000	The estimates as passed by the Divisional Commissioners have been reproduced. The actuals of the past three years are as detailed below :— Rs. 1890-91 ... 1,60,000 1891-92 ... 1,50,000 1892-93 ... 1,70,000 Approximate.
Cess on mines, railways, &c.	7,461	10,000	7,252	582	7,834		7,806	8,000	8,000	
Suspense	.....	.....	(—)4,224	8,490	4,266		.....			
	1,50,226	1,50,000	1,16,174	33,740	1,49,914	1,50,000	1,71,886	1,72,000	1,72,000	
XIX.—Interest.										
Interest on Road Cess Collections— Interest on arrear cess recovered	511	1,000	293	210	503	500	671	1,000	1,000	
XXV.—Miscellaneous.										
Fees, fines and forfeitures ...	4,448		2,452	485	2,937		750	4,000	4,000	I have raised the estimates as passed by the Divisional Commissioners with reference to past actuals as shown below :— Rs. 1890-91 ... 12,000 1891-92 ... 13,000 1892-93 ... 11,000 Approximate.
Rents of serais and staging bungalows	2,285		1,376	828	2,204		2,208	2,000	2,000	
Miscellaneous Receipts ...	5,797		1,573	1,030	2,603		2,298	6,000	6,000	
Contribution to Provident Fund	.....		.....	.....	.....		494	.....	.....	
	12,530	12,000	5,401	2,343	7,744	12,000	5,750	12,000	12,000	
Contribution from Provincial to Local.										
Grants from Government ...	5,171	7,500	3,285	4,060	7,345	13,000	20,966	4,928	36,403	As advised in Government of Bengal letter No. 9 F, dated 4th January 1893. Based on the average actuals of the passed three years.
Debt Heads.										
Suspense Account	62,227	2,000	62,227	.....	62,227	65,000	2,010	57,000	60,000	
Total ...	2,30,665	1,72,500	1,87,380	40,353	2,27,733	2,40,500	2,01,283	2,46,928	2,87,403	
GRAND TOTAL ..	3,14,577	2,52,916				3,20,916	2,51,401	3,21,844	3,74,518	

INCORPORATED LOCAL FUNDS—*continued.*

HEADS AND ITEMS.	Actuals, 1891-92.	Budget estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	ESTIMATE OF 1893-94. Proposed by Local Officers.	Revised by Account-ant-General.	Passed by Govern-ment.	REMARKS.
1	2	3	4	5	6	7	8	9	10	11
EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
DISTRICT ROAD FUND UNDER ACT IX (B.C.) OF 1880.										
1.—*Refunds and drawbacks.*										
Refunds	1,673	500	1,634	3,106	4,740	4,000	100	2,100	2,100	
8.—*Provincial rates.*										
Establishment for cess collections	12,022		4,216	553	4,769		5,200	5,500		
Contingencies	9,208		9,208	2,538	11,746		512	500		
	21,230	20,000	13,424	3,091	16,515	20,000	5,812	6,000	10,000	
18.—*General Administration.*										
Establishment of Committee's office	4,656		2,414	1,463	3,877		3,807	4,000	4,000	
Contingencies							798	800	800	
Percentage for treasury establishment	2,714		2,714	.....	2,714		2,670	2,200	2,200	
	7,370	7,000	5,128	1,463	6,591	8,000	7,275	7,000	7,000	
30.—*Stationery and Printing.*										
Stationery and printing ...	1,036	1,000	511	363	874	1,000	1,157	1,000	1,000	The estimates as passed by the Divisional Commissioners have been reproduced.
36.—*Miscellaneous.*										
Staging bungalows—Establishment	483		200	100	300		498	500	500	
Contingencies							49	50	50	
Petty construction and repairs	1,999		1,653	1,214	2,867		3,225	3,200	3,200	
Miscellaneous	253		119	103	222		451	450	450	
Provident Fund, Contributions	.....		.....	18	18		741	800	800	
	2,685	3,000	2,062	1,435	3,497	3,000	4,964	5,000	5,000	
45.—*Civil Works.*										
Original works	8,713		8,416	601	9,017		40,728	40,300	40,300	
Repairs	1,08,288		84,699	27,835	1,12,534		1,16,066	1,16,000	1,16,000	
Establishment	24,832		14,786	9,022	23,808		27,738	28,000	28,000	
Tools and plant	1,159		904	524	1,428		1,674	1,650	1,650	
Suspense	.....		(−)13,975	22,203	8,228					
Ferry tolls—										
Establishment	.....		.....	.....	.....		50	50	50	
Contingencies	.....		.....	.....	.....					
	1,42,992	1,50,000	89,830	60,245	1,50,075	1,50,000	1,86,256	1,86,000	1,86,000	
Debt Heads.										
Suspense account	57,155	3,000	57,155	.....	57,155	60,000	2,510	58,000	58,000	Based on the average actual of the past three years.
Total ...	2,34,161	1,84,500	1,59,744	69,703	2,29,447	2,46,000	2,08,074	2,65,100	2,69,100	
Closing balance ...	80,416	68,416				74,916	43,327	50,744	1,05,418	
GRAND TOTAL ...	3,14,577	2,52,916				3,20,916	2,51,401	3,21,844	3,74,518	

INCORPORATED LOCAL FUNDS—*continued.*

HEADS AND ITEMS.	Actuals, 1891-92.	Budget estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1892.			Revised estimate, 1892-93.	ESTIMATE OF 1893-94.		Passed by Government.	REMARKS.
			Last six months of 1891-92.	First six months of 1892-93.	Total.		Proposed by Local Officers.	Revised by Account-ant-General.		
1	2	3	4	5	6	7	8	9	10	11
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
DISTRICT ROAD ACCOUNT UNDER PUBLIC WORKS DEPARTMENT RESOLUTION NO. 1009, DATED THE 23RD FEBRUARY 1872.										
Opening balance	45,309	58,401				58,401	123,345	69,701	59,823	
VI.—Provincial Rates.										
Cess on lands	3,706		3,706	20	3,726		4,706	4,950	4,950	The actuals of 1892-93 aggregate Rs. 5,000.
Cess on mines, railways, &c.	39		20	.....	20		45	50	50	
Suspense	.....		(—)1,442	636	(—)806		.....			
	3,745	5,000	2,284	656	2,940	5,000	4,751	5,000	5,000	
XII.—Interest.										
Interest on road cess collections—										
Interest on arrear cess recovered	.....	.....	.....	.....	.....	.....	.....	.....	.....	
XXV.—Miscellaneous.										The estimates as passed by the Divisional Commissioners have been reproduced. The actuals of 1891-92 include a special receipt of Rs. 13,000 from Maharaja of Darbhanga and other chiefs for the excavation of the Siva-Ganga tank in Deoghur, and those of 1892-93, which amount to Rs. 8,000, include a special receipt of Rs. 4,000 for the above purpose.
Miscellaneous fees and fines—										
Fees, fines and forfeitures ...	79		79	88	167		20	80	80	
Rents of serais and staging bungalows	196		118	250	368		520	520	520	
Miscellaneous.										
Miscellaneous receipts ...	17,582		14,934	6,647	21,581		400	400	400	
	17,857	8,000	15,131	6,985	22,116	20,000	940	1,000	1,000	
Contribution from Provincial to Local.										
Grants from Government ...	74,576	59,000	3,165	5,951	9,116	72,000	85,657	65,245	87,032	As advised in Government of Bengal letter 9F, dated 4th January 1893.
Debt Heads.										
Contribution to be paid by road cess employés for Provident Fund ...	.....	.....	.....	.....	.....	.....	146	.....	.....	
Suspense account	44,033	3,000	44,033	.....	44,033	45,000	8,000	45,000	45,000	Based on the average actuals of the past three years.
Total ...	1,40,211	75,000	64,613	13,592	78,205	1,42,000	99,494	1,16,245	1,38,032	
GRAND TOTAL ...	1,85,520	1,33,401				2,00,401	1,22,839	1,85,946	1,97,855	

INCORPORATED LOCAL FUNDS—*continued.*

HEADS AND ITEMS.	Actuals, 1891-92.	Budget estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	ESTIMATE OF 1893-94. Proposed by Local Officers.	Revised by Account-ant-General.	Approved by Govern-ment.	REMARKS.
1	2	3	4	5	6	7	8	9	10	11
EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
DISTRICT ROAD ACCOUNT UNDER PUBLIC WORKS DEPARTMENT RESOLUTION No. 1009, DATED THE 23RD FEBRUARY 1872.										
1.—*Refunds and Drawbacks.*										
Refunds	220	200	220	...	220	200	.....	.....	.....	
8.—*Provincial Rates.*										
Collection of Rates and Cess Establishment, and Contingencies.	2,261	.....	2,261	.....	2,261	.....	.....	.....	.. .	
18.—*General Administration.*										
Establishment of Committee's office	1,670		951	575	1,526		1,392	1,500	1,500	
Contingencies							330	400	400	
Percentage for Treasury Establishment	.....		.....	.....	.....		70	100	100	
	1,670	2,000	951	575	1,526	2,000	1,792	2,000	2,000	
30—*Stationery and Printing.*										
Stationery and Printing ...	287	300	143	82	225	500	395	300	300	
32.—*Miscellaneous.*										
Contribution to Provident Fund	.....	.....	.....	.....	.....	.....	73	100	100	The estimates as passed by the Divisional Commissioner have been reproduced.
Staging bungalows—Provident Fund contributions	.....		.....	.....	.....		.....	.....	.....	
Establishment	938		695	162	857		684	900	900	
Contingencies							200	300	300	
Petty construction and repairs	1,756		1,553	105	1,658		600	700	700	
Miscellaneous	38		23	25	48		.....	.....	...	
	2,732	3,000	2,271	292	2,563	3,000	1,557	2,000	2,000	
45.—*Civil Works.*										
Original works	21,936		18,837	12,197	31,034		28,459	28,000		
Repairs	38,178		29,207	7,107	36,314		46,985	47,000		
Establishment	16,544		10,430	5,285	15,715		18,432	19,000		
Tools and plant	958		483	62	545		1,120	1,000		
Suspense	.....		(—)6,146	13,531	7,385		.....	.....		
	77,616	75,000	52,811	38,182	90,993	80,000	94,996	95,000	1,13,000	
Debt Heads.										
Suspense account	42,333	1,000	42,333	.....	42,333	45,000	.....	42,000	42,000	Based on the average actuals of the passed three years.
Total ...	1,27,119	81,500	1,00,990	39,131	1,40,121	1,30,700	96,740	1,41,800	1,59,300	
Closing balance ...	58,401	51,901				69,701	24,099	44,646	88,555	
GRAND TOTAL ...	1,85,520	1,33,401				2,00,401	1,22,839	1,85,946	1,97,855	

INCORPORATED LOCAL FUNDS—*continued.*

HEADS AND ITEMS.	Actuals, 1891-92.	Budget estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	ESTIMATE OF 1893-94. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	REMARKS.
1	2	3	4	5	6	7	8	9	10	11
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
DISTRICT POST FUND.										
Opening balance	1,88,193	2,01,265				2,01,265		2,08,165	2,83,765	
VI.—Provincial Rates.										
TAXES, RATES AND CESSES.										
Cess on Lands.										
Amount levied from zemindars under Act VIII (B.C.) of 1862 ... ... Double assessment under section IX of Act VIII (B.C.) of 1862	3,64,736	3,70,000	1,53,422	2,27,603	3,81,025	3,70,000	3,62,237	3,78,000	3,78,000	I have raised the estimates advised by local officers with reference to the average actuals of the past 5 years— Rs. 1888-89 ... 3,59,000; 1889-90 ... 3,71,000; 1890-91 ... 3,61,000; 1891-92 ... 3,65,000; 1892-93 ... 4,38,000 Approximate.
XIII.—Post office.										
SUNDRY RECEIPTS.										
Peons' fees for serving processes	5,768		3,076	2,676	5,752		12,251	12,300	12,300	
Sale proceeds of old materials of runners' huts ... Other receipts	5,695		2,458	3,146	5,604		40	50	50	The local estimates have been retained.
							1,459	1,650	1,650	
Gurzat Mahal dák services	4,374		81	4,261	4,342		3,037	3,000	3,000	
	15,837	15,000	5,615	10,083	15,698	15,000	16,787	17,000	17,000	
Total ...	3,80,573	3,85,000	1,59,037	2,37,686	3,96,723	3,85,000	3,79,024	3,95,000	3,95,000	
GRAND TOTAL ...	5,68,766	5,86,265				5,86,265		6,03,165	6,78,765	

INCORPORATED LOCAL FUNDS—*continued.*

HEADS OF ITEMS.	Actuals, 1891-92.	Budget estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	ESTIMATE OF 1893-94. Proposed by Local Officers.	Revised by Accountant General.	Passed by Government.	REMARKS.
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
EXPENDITURE.										
DISTRICT POST FUND.										
1.—Refunds and Drawbacks.										
Refunds	143	500	118	4,362	4,480	5,000	35	100	100	
15.—Post Offices.										
Establishment— Clerks	1,14,691	29,310	57,598	62,861	1,20,457		27,594	28,000	28,000	
Monely pay of clerk for Superintendent and Inspector of Post Offices ...		.....					1,944	2,000	2,000	
Sub-Postmasters		43,820					43,976	44,000	44,000	The actual expenditure of the past 3 years is as follows— Rs. 1890-91 ... 3,61,000 1891-92 ... 3,67,000 1892-93 ... 3,66,000 Approximate. I have therefore reduced the aggregating of the local estimates to Rs. 3,66,000 to accord with actuals by a deduction of Rs. 24,000 on account of probable savings.
Overseers		37,404					38,112	38,000	38,000	
Servants, dák-runners, and others ...	1,90,870	1,87,824	90,199	98,028	1,88,227		1,87,890	1,88,000	1,88,000	
Temporary establishment ...	1,807	950	1,375	367	1,742		950	1,000	1,000	
Establishment allowance for Postmaster and Deputy Postmaster-General's Office	3,805	3,969	1,235	3,947	5,182		3,971	4,000	4,000	
Establishment allowance to Commissioner's Office ...	.....	.....	.....	.....	.....		60	100	100	
Percentage for treasury establishments	5,136	3,755	3,320	133	3,453		3,756	3,900	3,900	
Privilege leave allowance ...	.....	5,860	.....	.....	.....		5,975	6,000	6,000	
	3,06,309	3,12,892	1,53,725	1,65,336	3,19,061		3,14,234	3,18,000	3,18,000	
Deduct—Probable savings		28,309						24,000	24,000	
		2,84,583						2,91,000	2,91,000	
Allowances.										
Travelling allowances ...	1,682	1,140	107	808	915		884	1,000	1,000	
House allowance ...	.....	.....	.....	.....	.....		1,096	1,000	1,000	
Allowance to clerks and gurus for Post Fund duties	.....	3,462	.....	.....	.....		3,406	3,000	3,000	
Jurisat Mahal dák services...	4,317	3,020	2,177	2,292	4,469		5,690	6,000	6,000	
Mourbhunj post services ...	.....	2,674	.....	.....	.....					
Allowance to contractor for Road establishment from Arrah to Samrain ...	.....	.....	.....	.....	.....		2,400	2,000	2,000	
Services and Supplies.										
Boat allowance	16,987	22,896	9,332	8,498	17,830		23,012	20,000	20,000	
Carrying dáks to officers in camp	.....	6,356	.....	.....	.....		6,903	7,000	7,000	
Petty construction and repairs of dák huts ...	4,554	9,518	820	2,857	3,683		9,630	5,000	5,000	
Malabana and process fees to be paid by court-fee stamps	.....	15,583	.....	.....	.....		12,632	13,000	13,000	
Contingent Charges.										
Rents, rates and taxes ...	920	904	474	530	1,004		1,012	1,000	1,000	
Stationery charges	31,360	8,488	17,057	15,906	32,963		8,880	8,000	8,000	
Miscellaneous		7,100					7,092	7,000	7,000	
Postage charges		307					323	400	400	
Total ...	3,66,554	3,66,000	1,83,698	1,96,227	3,79,925	3,71,000	3,97,564	3,66,000	3,66,000	
20.—Superannuation Allowances and Pensions.										
Pensions and Gratuities chargeable to the Fund— Pensions	812	1,000	474	374	848	800	315	300	300	
Gratuities	.....		.....	.....	.....		200	200	200	
	812	1,000	474	374	848	800	515	500	500	
0.—Stationery and Printing—										
Printing at Private Presses	7	500	7	.....	7	500	900	964	964	*Vide* remark above.
Debt Heads.										
Permanent advance ...	5	.....	5	.....	5	.....	.....	.....		
Total ...	3,67,501	3,68,000	1,84,302	2,00,963	3,85,265	3,78,100	3,99,074	3,67,564	3,67,564	
Closing balance ...	2,01,265	2,18,265				2,08,165		2,38,601	3,11,201	
GRAND TOTAL .	5,68,766	5,86,265				5,86,265		6,03,165	6,78,765	

INCORPORATED LOCAL FUNDS—*continued.*

HEADS AND ITEMS.	Actuals, 1891-92.	Budget estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1892.			Revised estimate, 1892-93.	ESTIMATE OF 1893-94.		Passed by Government.	REMARKS.
			Last six months of 1891-92.	First six months of 1892-93.	Total.		Proposed by Local Officers.	Revised by Account-ant-General.		
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
RECEIPTS.										
INLAND LABOUR TRANSPORT FUND UNDER ACT I OF 1882.										
Opening balance	.....	.....	.....	.....	.....	.....	.....	.....	.....	
XXI.—Scientific and other Minor Departments.										
Miscellaneous Receipts.										
Contractors' and sub-contractors' license fees under section 13	700	1,000	500	250	750		600	600	600	Estimate of the Superintendent of Emigration, Calcutta.
Recruiters' license fees under section 24	704	1,000	480	96	576		480	480	480	
Registration fees under sections 35 and 68	12,877	15,000	9,416	3,154	12,570		13,500	13,500	13,500	
Fees for licenses of emigrant vessels under section 90 ...	864	1,000	248	767	1,015		1,200	1,200	1,200	
Rates under section 109 ...	.....	.....	.....	.....	.....		.....	.....	.....	
Fines	.....	.....	.....	.....	.....		.....	.....	.....	
Miscellaneous	19	.....	2	.....	2		.....	7,920	7,920	Includes Rs. 200 to be recovered from the Labour District Officer, as directed in Bengal Government No. 9, dated 5th January 1893, and Rs. 7,720 the amount of estimated deficit to be made good by Assam to establish equilibrium between the receipts and expenditures of the fund.
Total ...	15,164	18,000	10,646	4,267	14,913	15,000	15,780	23,700	23,700	
GRAND TOTAL ...	15,164	18,000				15,000		23,700	23,700	

INCORPORATED LOCAL FUNDS—*concluded.*

HEADS AND ITEMS.	Actuals, 1891-92.	Budget estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	ESTIMATE OF 1893-94. Proposed by Local Officers.	Revised by Account-ant-General	Passed by Government.	REMARKS.
1	2	3	4	5	6	7	8	9	10	11
EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
INLAND LABOUR TRANSPORT FUND UNDER ACT I OF 1882.										
24.—*Medical.*										
Hospitals and Dispensaries										
Establishment.										
Assistant Surgeon	1,415	600	458	1,079	1,537		900	900	900	Provision made for the existing establishment.
Civil Hospital Assistants ...		900					.....	.....		
Compounders and Dressers		.....					.....	.....		
Allowances.										
Travelling Allowance ...	2	.....	.....	.....	.....		.....	.....	...	
Supplies and Services.										
Cost of medical stores ...	.....	.....	.....	108	108		.....	.....	.....	
Diet of patients	.....	50	.....	.....	.....		50	50	50	
Returning invalid coolies ...	.....	30	.....	.....	.....		30	30	30	
Petty construction and repairs	.....	50	.....	.....	.....		50	50	50	
Cost of country medicines ...	23	.....	.....	1	1		.....	.....	.....	
Contingent Charges.										
Postage charges	66	5	87	230	267		5	5	5	
Other contingencies ...		365					9	9	9	
								1,044	1,044	
Deduct for rounding ...	.....	.....	.....	.....	.....		.....	44	44	
Total ...	1,506	2,000	405	1,418	1,913	2,000	1,044	1,000	1,000	
26.—*Scientific and other Minor departments.*										
Refunds	.....	.....	.....	50	50		.....	.....	.....	
Salaries.										
Protector of Emigants ...	2,569	1,320	(—)4,020	5,277	1,257		6,912	6,912	6,912	
Medical Inspectors		1,200					2,400	2,400	2,400	
Embarkation Agent... ...		2,240	1,404	1,120	2,524		1,200	1,200	1,200	
Personal Assistant	1,777						2,304	2,304	2,304	
Establishments.										
Two-fifth salary of Protector of Emigrants' establishments...	4,587	4,485	2,331	2,323	4,654		4,480	4,480	4,480	
Clerks	89	352	44	22	66		352	352	352	
Servants										
Percentage for Treasury establishments	248	230	248	.....	248		2	248	248	
Allowances.										
Travelling allowances ...	1,107	700	540	510	1,050		1,180	1,180	1,180	
Fees to medical examiners...	715	850	330	307	637		968	968	968	
Allowance to clerks for coolie registration	926	780	329	458	787		919	919	919	
Supplies and Services.										
Petty construction and repairs	185	32	135	523	658		32	32	32	
Contingencies.										
Rents, rates and taxes ...	702	682	379	336	715		682	682	[illegible]	Includes Rs. 200 to be advanced to coolies discharged from tea gardens in Assam as directed in Bengal Government Order No. 9, dated 5th January 1893.
Postage charges	80	196	57	23	80		171	171	171	
Other contingencies	539	915	176	276	452		816	816	816	
Total ...	13,551	14,000	1,963	11,225	13,178	13,000	22,418	22,604	22,[illegible]	
30.—*Stationery and Printing.*										
Printing at private presses	107	.....	107	.....	107	.....	15	36	36	
Total ...	15,164	16,000	2,555	12,643	15,198	15,000	23,477	23,700	23,700	*Note.*—The estimate provides for the gross charge of the Inland Labour Transport Fund, whereas the actuals exclude the expenditure incurred in Bengal in excess of the receipts of the fund made good by Assam.
Closing balance	.....	2,000				.....		.....	.....	
GRAND TOTAL ...	15,164	18,000				15,000		23,700	23,700	

INCORPORATED LOCAL FUNDS—*concluded.*

HEADS OF ITEMS.	Actuals, 1891-92.	Budget estimate, 1892-93.	ACTUAL OF 12 MONTHS ENDING 30TH SEPTEMBER 1892. Last six months of 1891-92.	First six months of 1892-93.	Total.	Revised estimate, 1892-93.	ESTIMATE OF 1893-94. Proposed by Local Officers.	Revised by Account-ant-General.	Passed by Government.	REMARKS.
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	R.	Rs.	Rs.	Rs.	Rs.	
RECEIPTS.										
CHOTA NAGPORE VILLAGE CHAUKIDARI FUND.										
Opening balance	.....	.....	.....	.....	.....	.....	.....	1,000	−12,666	*Note.*—The Chota Nagpore Village Chaukidari Fund has been formed into an Incorporated Local Fund under Government of India, Financial Department order No. 1045A, dated 14th March 1893.
XVII.—Police.										
VILLAGE POLICE.										
Recoveries on account of Chota Nagpore village Police	.....	.....	.....	.....	.....		1,72,197	1,70,000	1,70,000	The Local estimates include the receipts of Road Patrol Police which have been provided for separately. The actuals of 1891-92 and 1892-93 amount to Rs. 1,50,000 and Rs. 1,66,000 respectively. I have therefore placed the estimate at Rs. 1,70,000.
TOTAL ...	.....	.....	.....	.....	.....	1,78,000	1,72,197	1,70,000	1,70,000	
GRAND TOTAL ...	.....	.....	.....	.....	.....	1,78,000	.....	1,71,000	1,57,334	
CHARGES.										
20.—*Police.*										
VILLAGE POLICE.										
Charges on account of Chota Nagpore village Police.										
Establishment—										
Pay of chaukidars ...	.....	.....	.....	.....	.....		2,00,812	1,70,000	1,70,000	The local estimates include the charges of the Road Patrol Police which have been separately provided for. I have placed the estimate at Rs. 1,70,000. The actuals of 1891-92 and 1892-93 amount to 1,45,000 and 1,78,000 respectively.
Contingent charges—										
Contingencies	.....	.....	.....	.....	.....		13,170			
TOTAL ...	.....	.....	.....	.....	.....	1,77,000	2,13,982	1,70,000	1,70,000	
Closing balance ...	.....	.....	.....	.....	.....	1,000		1,000	−12,666	
GRAND TOTAL ...	.....	.....	.....	.....	.....	1,78,000		1,71,000	1,57,334	
RECEIPTS.										
STEAM BOILER INSPECTION FUND.										
Opening balance	.....	.....	.....	.....	.....	.....	.....	6,000	5,592	
XVII.—Police.										
Fees and Fines.										
Fees for inspecting steam-boilers in Calcutta and Suburbs	.....	.....	.....	.....	.....		19,000	19,000	19,000	
Fees for inspecting steam-boilers in Raniganj district	.....	.....	.....	.....	.....		8,000	8,000	8,000	
TOTAL ...	.....	.....	.....	.....	.....	27,000	27,000	27,000	27,000	
GRAND TOTAL ...	.....	.....	.....	.....	.....	27,000		33,000	32,592	Formed into a Incorporated Local Fund under Government of India, Financial Department No. 22A dated 5th January 1893.
CHARGES.										
20.—*Police.*										
Establishment—										
Engineers and Inspectors	.....	.....	.....	.....	.....		12,460	12,460	12,460	
Clerks and servants ...	.....	.....	.....	.....	.....		2,292	2,292	2,292	
								14,752	14,752	
Deduct probable savings	.....	.....	.....	.....	.....		.....	502	502	
								14,250	14,250	
Allowances—										
Travelling allowances ...	.....	.....	.....	.....	.....		4,450	4,450	4,450	
Supplies and services.										
Fees to Commissioners...	.....	.....	.....	.....	.....		1,300	1,300	1,300	
Contingencies—										
Postage charges	.....	.....	.....	.....	.....					
Rent, rates and taxes ...	.....	.....	.....	.....	.....					
Subscription to newspapers	.....	.....	.....	.....	.....		1,000	1,000	1,000	
Miscellaneous	.....	.....	.....	.....	.....					
Total ...	.....	.....	.....	.....	.....	21,000	21,502	21,000	21,000	
Closing balance ...	.....	.....	.....	.....	.....	6,000		12,000	11,592	
GRAND TOTAL ...	.....	.....	.....	.....	.....	27,000		33,000	32,592	
RECEIPTS.										
ROAD PATROL FUND UNDER SECTION 27 OF ACT V (B.C.) OF 1887.										
Opening balance ...	.....	.....	.....	.....	.....	.....	.....	4,000	1,847	
XVII—Police.										
Patrol Police.										
Recoveries on account of Chota Nagpore Road Patrol Police	.....	.....	.....	.....	.....	37,000	.....	36,000	36,000	I have adopted Rs. 36,000 for the estimate for 1893-94, with reference to the actuals of 1891-92 and 1892-93, which amount to Rs. 36,000 and Rs. 37,000 respectively.
Total ...	.....	.....	.....	.....	.....	37,000	.....	36,000	36,000	
GRAND TOTAL ...	.....	.....	.....	.....	.....	37,000	.....	40,000	37,847	
CHARGES.										
Charges on account of Chota Nagpore Road Patrol Police										Formed into an Incorporated Local Fund as sanctioned in Government of India Financial Department No. 1045A, dated 14th March 1893.
Establishment—										
Pay of Gatwals ...	.....	.....	.....	.....	.....		.....			
Pay of Digwals	.....	.....	.....	.....	.....		.....			
Contingent charges										
Contingencies and Miscellaneous...	.....	.....	.....	.....	.....		.....			I have adopted Rs. 35,000 for the estimate of 1893-94 with reference to the actual of 1891-92 and 1892-93, which amount to Rs. 35,000 and Rs. 34,000 respectively.
Total ...	.....	.....	.....	.....	.....	33,000	.....	35,000	35,000	
Closing balance ...	.....	.....	.....	.....	.....	4,000	.....	5,000	2,847	
GRAND TOTAL ...	.....	.....	.....	.....	.....	37,000	.....	40,000	37,847	

Wm. S.—Reg. No. 4002C—279—16-10 93.

[FILE F $\frac{1\text{-E}}{27}$ 3.]

FINANCIAL DEPARTMENT.

FINANCE.

DARJEELING, THE 10TH OCTOBER 1893.

RESOLUTION—No. 4665F.

READ—

Memorandum from the Accountant-General, Bengal, No. 054Bt., dated the 24th June 1893, forwarding the estimates of the Incorporated Local Funds for 1893-94.

The following table compares the Accountant-General's estimates for 1893-94 with the actuals of 1892-93, as shown in his report on Local Funds for that year:—

NAME OF FUND.	ACTUALS, 1892-93.					ACCOUNTANT-GENERAL'S ESTIMATES, 1893-94.	
	Opening balance.	Receipts.	Total.	Expenditure.	Closing balance.	Receipts.	Expenditure.
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
District Fund	22,61,899	86,88,609	1,09,50,508	84,80,130	24,70,378	77,27,127	76,78,336
District Road Fund	80,416	2,55,735	3,36,151	2,49,036	87,115	2,46,928	2,65,100
District Road Account	58,461	1,74,596	2,32,997	1,73,174	59,823	1,16,345	1,41,300
District Post Fund	2,01,165	4,53,081	6,54,246	3,71,181	2,83,065	3,95,000	3,67,564
Inland Labour Transport Fund ...	.....	14,720	14,720	14,720	... ..	23,700	23,700
Steam Boiler Inspection Fund	.....	27,774	27,774	22,182	5,592	27,000	21,000
Village Chaukidari Fund	.....	1,65,528	1,65,528	1,78,194	(—)12,666	1,70,000	1,70,000
Road Patrol Fund	.....	35,467	35,467	33,620	1,847	36,000	35,000
Total ...	26,01,961	98,16,410	1,24,18,091	95,22,237	28,95,854	87,42,000	87,02,000

The total receipts and expenditure of the District Fund for 1892-93, as shown by the Accountant-General, Bengal, in his report on Local Funds, include Rs. 13,03,361 on account of outstanding cheques debited and credited under the head "Outside balance." Excluding this amount, the receipts and charges of the fund amounted to Rs 73,85,248 and Rs. 71,76,769 respectively. In the treasury the account kept with each District Board is purely a banking account, so that only the amounts actually paid into and drawn from the treasury by the Board are shown in the treasury accounts, while the accounts of the District Boards include the adjustments made in their office by transfer, as well as all charges for the payment of which cheques have been issued. As it often happens that all the cheques issued are not cashed at the treasury within the month in which they are drawn, there is a difference between the amount shown in the Boards accounts and that in the treasury accounts. In order to secure an agreement between the two accounts, the difference is debited or credited as the case may be to a head called the "Outside balance."

DISTRICT FUND.

RECEIPTS.

2. The Accountant-General's estimates of receipts under the several heads of the District Funds being based partly on the estimates of local officers and partly on the actuals of preceding years, have been retained, with the exception of that for "Grants-in-aid from Government." His provision on this account is

Rs. 9,29,827, but the sanctioned grants already amount to Rs. 10,06,895, as shown below:—

		Rs.
Annual grant to establish equilibrium between receipts and charges transferred from Provincial account		4,45,035
" "	for the maintenance of certain Provincial roads	2,29,720
" "	for the maintenance of Imperial Civil Works ...	7,542
" "	for the maintenance of Provincial Civil Works...	1,26,576
" "	to the District Board of Jalpaiguri for additional Civil Works	1,350
" "	for allowance to Engineers	10,200
" "	to the Malda District Board for establishment	600
" "	to the Malda District Board for maintenance of embankments	637
" "	to the Cuttack District Board for repairs of roads	862
Special "	to the Burdwan District Board for arrears of contribution...	24,843
" "	to the Howrah ditto for ditto ...	9,699
" "	for Imperial Works in 1893-94	18,903
" "	for Provincial Civil Works in 1893-94 ...	1,30,928
	Total ...	10,06,895

Some reserve is necessary to meet demands for undrawn grants of past years. The estimate will be placed at Rs. 10,25,000.

Expenditure.

3. The estimate of the local officers under the head *Famine Relief* is Rs. 2,000, but the Accountant-General has entered Rs. 1,00,000, as advised by Government in January last. His estimates under the other heads do not call for any remarks, and are accepted.

DISTRICT ROAD FUND.

4. This fund exists only in those districts in which the Bengal Cess Act of 1880 is in force, and to which the Local Self-Government Act has not yet been extended, viz, Hazaribagh, Lohardaga, Manbhum, Darjeeling, and Palamau, which latter has now been separated from Lohardaga and made into a separate district. The following table shows the estimates which were provisionally accepted by the Financial Department before receipt of the Accountant-General's figures:—

Receipts.

Districts.	Provincial Rates.	Interest.	Miscellaneous.	Grants from Government.	Debt heads.	Total.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Hazaribagh	53,780	227	475	1,715	2,300	58,497
Lohardaga	44,699	300	605	1,000	200	47,404
Palamau	21,838	95	310	500	500	23,243
Manbhum	33,812	146	2,255	1,863	500	38,576
Darjeeling	17,065	3	...	2,340	10	19,418
Total ...	1,71,194	771	3,645	8,018	3,510	1,87,138
Estimate of local officers as shown in the budget	1,71,386	671	15,750	20,966	2,010	2,01,283
Accountant-General's estimate ...	1,72,000	1,000	12,000	4,928	57,000	2,46,928

Charges.

Districts.	Refunds.	Provincial Rates.	Administration.	Stationery.	Miscellaneous.	Civil works.	Debt heads.	Total.
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Hazaribagh	100	1,017	2,082	200	478	56,211	2,300	62,388
Lohardaga	.....	1,776	1,537	275	1,206	51,878	200	56,872
Palamau	.....	820	570	261	641	29,965	500	32,757
Manbhum	.....	5,071	1,992	452	1,916	38,036	1,000	46,467
Darjeeling	.....	1,271	1,360	162	.....	12,790	10	15,593
Total ...	100	9,955	7,541	1,350	4,241	1,88,880	4,010	2,16,077
Estimate of local officers as shown in the budget	100	5,812	7,275	1,157	4,964	1,86,256	2,510	2,08,074
Accountant-General's estimate ..	2,100	6,000	7,000	1,000	5,000	1,86,000	58,000	2,65,100

5. The Accountant-General's estimates of receipts under "Provincial Rates" and "Interest," amounting to Rs. 1,72,000 and Rs. 1,000, are accepted. In view of the actuals of the past years, the Accountant-General's estimate of Rs. 12,000 under "Miscellaneous" is passed. Under the head "Grants from Government," the Accountant-General has provided Rs. 4,928 against Rs. 20,966 provided by the local officers. Neither estimate is sufficiently high. The grants that will have to be made are as follows:—

	Rs.
Government contribution towards the cost of collection of Public Works Cess	2,300
One and a half per cent. on collections from Government estates for road works	4,240
Government contribution towards cess revaluation in the district of Manbhum	1,363
Grant for the maintenance of the Chas-Goalbera and Purulia-Damudar Roads in the district of Manbhum ...	13,000
Grant for the construction of Garhwa-Sirguja Road *viâ* Runka, in the district of Palamau	13,000
Grant by the Board of Revenue for the construction of bunds in Manbhum from the 9½ per cent. grant for Management, and Miscellaneous and Sanitary improvements in Government estates	2,500
Total ...	36,403

This amount, viz., Rs. 36,403 will therefore be entered. A loan of Rs. 9,000 to the District Road Committee of Manbhum, has recently been sanctioned and the Accountant-General's estimate under "Debt Heads" which is Rs. 57,000, will be raised by this amount. The estimate under "Debt Heads" will therefore stand at Rs. 66,000.

6. On the expenditure side the Accountant-General's estimate of Rs. 6,000 under "Provincial Rates" is rather low. The figure already accepted by the Financial Department is Rs. 9,955, which includes provision for cess-revaluation charges in the district of Manbhum. The estimate of the local officers, as shown in the table above, amounting to Rs. 9,955, or Rs. 10,000 in round numbers, will be allowed to stand. The Accountant-General's estimates in other respects are accepted.

DISTRICT ROAD ACCOUNT.

7. This fund exists in Singbhum, the Sonthal Parganas, and the Chittagong Hill Tracts to which districts the Cess Act has not been extended. The following are the details of the estimates received direct from the local officers as compared with those shown by the Accountant-General in the budget:—

Districts.	Receipts.						Charges.						
	Cess.	Miscellaneous.	Government grant.	Debt heads.	Provident Fund.	Total.	Administration.	Stationery and Printing.	Miscellaneous.	Civil Works.	Provident Fund.	Debt heads.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.
Sonthal Parganas ...	...	640	64,882	8,000	.....	73,022	1,170	100	526	85,461	...	4,000	91,257
Singbhum	4,706	610	10,000	500	219	16,035	632	147	1,157	14,292	219	500	16,947
Chittagong Hill Tracts(a)	.....	...	12,000	....	.....	12,000	90	160	.....	16,230	.....	....	16,470
Total ...	4,706	1,250	86,882	8,500	219	1,01,057	1,892	367	1,683	1,15,983	219	4,500	1,24,674
Local estimates as shown in the budget.	4,751	940	85,657	8,000	146	99,494	1,792	395	1,484	94,906	73	.....	98,740
Accountant-General's estimate.	5,000	1,000	65,245	45,000	.....	1,16,245	2,000	300	1,900	95,000	100	42,000	1,41,300

(a) The figures for the Chittagong Hill Tracts as already passed by the Public Works Department have been adopted.

8. Under the head "Grants-in-aid from Government" the estimate of the local officers for the Sonthal Parganas includes Rs. 15,432 for grants on account of works in Government estates; but as the charge is properly debitable to the head Land Revenue, the amount will be excluded from this budget. Apart from

this however, the grants already made to the three District Road Accounts amount to Rs. 87,032:—

	Rs.	Rs.
Sonthal Parganas—		
Annual grant for roads	34,000	
Special grant for bridges	5,000	
Annual grant for Imperial Civil Works ...	799	
„ for Provincial ditto ...	5,446	
One and-a-half per cent. on collections from Government estates for road works ...	2,385	
Special grants	4,130	
		51,760
Singhbhum—		
Annual grant for roads	10,000	
One and-a-half per cent. on collections from Government estates for road works ...	688	
		10,688
Chittagong Hill Tracts—		
Annual grant for roads	10,000	
Grant for the maintenance of Burkul tramway and Rangamati-Demagri road	12,584	
Grant by the Public Works Department for supervision of that Department's works ...	2,000	
		24,584
		87,032

This amount will be entered in the budget.

9. On the expenditure side under "Civil Works," the estimate of the local officers, as shown above, amounts to Rs. 1,15,983, which has been accepted with the following modifications:—

	Rs.
Chittagong Hill Tracts	16,230
Ditto as per special grant	12,584
Singhbhum	14,292
Sonthal Parganas (Rs. 85,461—15,432) ...	70,029
Total ...	1,13,135

The grant under Civil works will therefore stand at Rs. 1,13,000 in round numbers.

10. The Accountant-General's estimates under the other heads, which are based on the local estimates and the actuals of preceding years, have been retained.

DISTRICT POST FUND.

11. The Accountant-General estimates the receipts of this fund at Rs. 3,95,000 and the expenditure at Rs. 3,67,564. These figures are accepted.

INLAND LABOUR TRANSPORT FUND.

12. The Accountant-General's estimate of receipts of this fund, amounting to Rs. 23,700, which includes the adjusting contribution of Rs. 7,720 from the Assam portion of the fund, is accepted. His estimate of expenditure amounts to Rs. 23,700, and will stand.

CHOTA NAGPUR VILLAGE CHAUKIDARI FUND.

13. This is a new fund created in the districts of the Chota Nagpur Division under the orders of the Government of India, Finance and Commerce Department, No. 1045A., dated the 14th March 1893, and comprises the village chaukidari collections under sections 9 and 13 of the Chota Nagpre Rural Police Act V (B.C) of 1887. In the Judicial Department letter No. 4626J., dated the 17th December 1892, it was directed that the balance which would have been at the credit of the fund on the 31st March 1893, if the fund had been opened from 1st April 1888, should be transferred to the credit of the fund. The difference between the receipts and charges for the four years 1888-89 to 1891-92 has not yet been finally worked out, and pending the conclusion of this operation, the deficit balance of Rs. 12,666, shown in the Accountant General's report on local funds, has been accepted. Both receipts and charges of the fund for 1893-94 have been placed by the Accountant-General at Rs. 1,70,000, and they are passed.

STEAM-BOILER INSPECTION FUND.

14. This is a new fund created under the orders of the Government of India, Department of Finance and Commerce, No. 22A., dated the 5th January 1893, and consists of the receipts and expenditure connected with the inspection of steam-boilers in Bengal, The Accountant-General estimates the receipts of this fund at Rs. 27,000, and the charges at Rs. 21,000. Those figures are accepted.

ROAD PATROL FUND.

15. This also is a new fund created under the orders of the Government of India, No. 1045A., dated 14th March 1893, already quoted above, and is composed of the receipts in connection with the road patrol collections under section 27 of the Chota Nagpur Rural Police Act V (B.C.) of 1887. The calculation of the balance, which would have been at credit of the fund on the 31st March 1893, had the fund been opened from 1st April 1888, as in the case of the Village Chaukidari Fund, is being made, and subject to any orders which may be passed when this calculation has been concluded, the sum of Rs. 1,847, as shown by the Accountant-General in his report on Local Funds for 1892-93, has been adopted. The Accountant-General's estimates of receipts and charges, amounting to Rs. 36,000 and Rs. 35,000 respectively, are accepted.

SUMMARY.

16. In accordance with the foregoing remarks, the estimates will stand as follows; the closing balances for the year 1892-93, as reported by the Accountant-General in his report on Local Funds for that year, being taken as the opening balance for the current year :—

HEADS.	District Fund.	District Road Fund.	District Road Account.	District Post Fund.	Inland Labour Transport Fund.	Chota Nagpur Village Chaukidari Fund.	Steam-Boiler Inspection Fund.	Road Patrol Fund.	Total.
1	2	3	4	5	6	7	8	9	10
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	24,70,578	87,115	59,823	2,83,765	.....	—12,066	5,592	1,847	28,96,654
RECEIPTS.									
Provincial Rates	36,25,000	1,75,000	5,000	3,73,000	.....	.....	.....	.....	41,80,000
Interest	48,000	1,000	.....	.....	.....	.....	.....	.....	49,000
Post-office	.....	.....	.....	17,000	.....	.....	.....	.....	17,000
Police	4,62,000	.....	.....	.....	.....	1,70,000	27,000	36,000	6,95,000
Education	42,000	.....	.....	.....	.....	.....	.....	.....	42,000
Medical	17,000	.....	.....	.....	.....	.....	.....	.....	17,000
Minor Departments	3,300	.....	.....	.....	23,700	.....	.....	.....	27,000
Stationery and Printing... ...	1,000	.....	.....	.....	.....	.....	.....	.....	1,000
Miscellaneous	2,20,000	12,000	1,000	.....	.....	.....	.....	.....	2,33,000
Irrigation Minor Works... ...	13,000	.....	.....	.....	.....	.....	.....	.....	13,000
Civil Works	4,20,000	.....	.....	.....	.....	.....	.....	.....	4,20,000
Grant from Government ...	10,25,000	36,403	87,032	.....	.....	.....	.....	.....	11,48,435
Debt heads	19,46,000	66,000	45,000	.....	.....	.....	.....	.....	20,57,000
Total Receipts ...	78,22,300	2,87,403	1,38,032	3,95,000	23,700	1,70,000	27,000	36,000	88,99,435
GRAND TOTAL ...	1,02,92,878	3,74,518	1,97,855	6,78,765	23,700	1,57,334	32,592	37,847	1,17,95,289
EXPENDITURE.									
Refunds	.....	2,100	.....	100	.....	.....	.....	.....	2,200
Provincial rates	.....	10,000	.....	.....	.....	.....	.....	.....	10,000
Interest	18,000	.....	.....	.....	.....	.....	.....	.....	18,000
Post-office	.....	.....	.....	3,66,000	.....	.....	.....	.....	3,66,000
General Administration ...	3,04,000	7,000	2,000	.....	.....	.....	.....	.....	3,13,000
Police	40,000	.....	.....	.....	.....	1,70,000	21,000	35,000	2,66,000
Education	11,26,000	.....	.....	.....	.....	.....	.....	.....	11,26,000
Medical	1,53,000	.....	.....	.....	1,000	.....	.....	.....	1,54,000
Minor Departments	8,336	.....	.....	.....	22,664	.....	.....	.....	31,000
Superannuations	6,000	.....	100	500	.....	.....	.....	.....	6,600
Stationery and Printing ...	54,000	1,000	300	964	36	.....	.....	.....	56,300
Miscellaneous	57,000	5,000	1,900	.....	.....	.....	.....	.....	63,900
Famine relief	1,00,000	.....	.....	.....	.....	.....	.....	.....	1,00,000
Minor works and navigation ...	11,000	.....	.....	.....	.....	.....	.....	.....	11,000
Civil Works	40,57,000	1,86,000	1,13,000	.....	.....	.....	.....	.....	43,56,000
Debt heads	17,64,000	58,000	42,000	.....	.....	.....	.....	.....	18,64,000
Total expenditure ...	76,78,336	2,69,100	1,59,300	3,67,564	23,700	1,70,000	21,000	35,000	87,24,000
Closing balance ...	26,14,542	1,05,418	38,555	3,11,201	.....	—12,666	11,592	2,847	30,71,289
GRAND TOTAL ...	1,02,92,878	3,74,518	1,97,855	6,78,765	23,700	1,57,334	32,592	37,847	1,17,95,289

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimate, be forwarded to the Protector of Emigrants, to the Board of Revenue, to the Commissioner of Police, Calcutta, to all Commissioners of Divisions, and to the General, Municipal, Judicial, and Public Works Departments, for information.

Ordered also that a copy of the Resolution, with a copy of the estimate, be forwarded to the Accountant-General, Bengal, for information.

By order of the Lieutenant-Governor of Bengal,

J. A. BOURDILLON,

Offg. Secretary to the Govt. of Bengal.

Nos. 4666-82F.

COPY forwarded to the

By order of the Lieutenant-Governor of Bengal,

N. BONHAM-CARTER,

Offg. Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 13th October 1893.

W. M. D'C.—Reg. No 4003C—279—14-10-93.

No. 1320 A.

GOVERNMENT OF INDIA.

FINANCE AND COMMERCE DEPARTMENT.

ACCOUNTS AND FINANCE.
Estimates and Accounts.

To

THE SECRETARY TO THE GOVERNMENT OF BENGAL,
FINANCIAL DEPARTMENT.

Calcutta, the 30th March 1893.

SIR,

I AM directed to acknowledge the receipt of the estimates of Revenue and Expenditure of Bengal for the year 1893-94.

2. It will be seen from the accompanying statement that the local Estimates have been accepted except under the following heads:—

VII.—Customs.—A reduction of ₹70,000 in the figures settled in February was proposed by the Accountant General, Bengal, with reference to the latest actuals of the current year, but the change was considered unnecessary.

20.—Police.—A reduction of ₹75,000 in the Provincial estimate of Lushai charges was suggested by the Local Government, and the Accountant General also suggested an increase of ₹30,000 in the estimate of Local Expenditure. These alterations have not been made.

Contributions.—The Provincial contributions have been reduced from ₹11,50,000 to ₹10,00,000.

3. I am to explain that in view of past experience it was not considered safe to reduce the estimate of Lushai charges so low as was suggested. As regards the contributions, the estimates with the final alterations in the Public Works figures having reduced the closing Provincial balance below the prescribed minimum of twenty lakhs, it was necessary to reduce the grant under some head. It was understood to be possible that the provision of ₹1,50,000 for contributions to Local Bodies made by transfer from the Revised estimate of the current year might not be required, and that amount was accordingly omitted from the estimates.

4. The reasons for the adoption of the figures shown under IX and 11—Forest will be communicated to you by the Revenue and Agriculture Department; and those for the estimates under the Public Works heads by the Public Works Department. The estimate under the head "13—Interest" has been explained in this Department Resolution No. 1012, dated 11th March 1893.

5. The usual memorandum showing how the Provincial share of Land Revenue has been calculated is annexed.

I have the honour to be,

SIR,

Your most obedient Servant,

J. F. FINLAY,

Secretary to the Government of India.

COPY, with copy of the annexures, forwarded to the Comptroller and Auditor General and to the Accountant General, Bengal.

By order,

J. F. FINLAY,

Secretary to the Government of India.

Estimates,

HEADS OF SERVICE.	Local Government, Accountant General, Departments, etc.				Finance Department.				Increase.	Decrease.
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.		
	R	R	R	R	R	R	R	R	R	R
Principal Heads of Revenue—										
I.—Land Revenue { Proper	2,84,45,000	99,88,000	...	3,84,33,000	2,84,45,000	99,88,000	...	3,84,33,000	...	...
I.—Land Revenue { Adjustment	+13,50,000	—13,50,000	...	...	+13,50,000	—13,50,000	...	...	...	...
II.—Opium	5,52,42,000	...	...	5,52,42,000	5,52,42,000	...	...	5,52,42,000	...	...
III.—Salt	2,37,10,000	90,000	...	2,38,00,000	2,37,10,000	90,000	...	2,38,00,000	...	...
IV.—Stamps	39,25,000	1,17,75,000	...	1,57,00,000	39,25,000	1,17,75,000	...	1,57,00,000	...	...
V.—Excise	86,25,000	28,75,000	...	1,15,00,000	86,25,000	28,75,000	...	1,15,00,000	...	...
VI.—Provincial Rates	...	45,61,000	39,10,000	84,71,000	...	45,61,000	39,10,000	84,71,000	...	...
VII.—Customs	48,74,000	56,000	...	49,30,000	49,44,000	56,000	...	50,00,000	70,000	...
VIII.—Assessed Taxes	21,65,000	21,65,000	...	43,30,000	21,65,000	21,65,000	...	43,30,000	...	.
IX.—Forest	3 87,000	3,87,000	...	7,74,000	3,87,000	3,87,000	...	7,74,000	...	...
X.—Registration	7,10,000	7,10,000	...	14,20,000	7,10,000	7,10,000	...	14,20,000	...	...
	12,94,33,000	3,12,57,000	39,10,000	16,46,00,000	12,95,03,000	3,12,57,000	39,10,000	16,46,70,000	70,000	...
XII.—Interest	16,56,000	1,82,000	49,000	18,87,000	16,56,000	1 82,000	49,000	18,87,000	...	...
Post Office, Telegraph, and Mint—										
XIII. Post Office	...	...	15,000	15,000	...	...	15,000	15,000	...	...
Receipts by Civil Departments—										
XVI.—Law and Justice (Courts)	...	8,76,000	...	8,76,000	...	8,76,000	...	8,76,000	...	...
Ditto (Jails)	..	9,59,000	...	9,59,000	...	9,59,000	...	9,59,000	...	...
XVII.—Police	...	2,19,000	6,74,000	8,93,000	...	2,19,000	6,74,000	8,93,000	...	...
XVIII.—Marine	...	9,12,000	...	9,12,000	...	9,12,000	...	9,12,000	...	...
XIX.—Education	...	5,71,000	54,000	6,25,000	...	5,71,000	54,000	6,25,000	...	...
XX.—Medical	...	1,51,000	14,000	1,65,000	...	1,51,000	14,000	1,65,000	...	...
XIX.—Scientific and other Minor Departments	...	1,62,000	18,000	1,80,000	...	1,62,000	18,000	1,80,000	...	...
	...	38,50,000	7,60,000	46,10,000	...	38,50,000	7,60,000	46,10,000	..	...
Miscellaneous—										
XXII.—Receipts in aid of Superannuations, etc.	1,84,000	56,000	...	2,40,000	1,84,000	56,000	...	2,40,000	...	...
XXIII.—Stationery and Printing	70,000	1,07,000	...	1,77,000	70,000	1,07,000	...	1,77,000	...	...
XXV.—Miscellaneous	1,86,000	7,96,000	2,32,000	12,14,000	1,86,000	7,96,000	2,32,000	12,14,000	...	...
	4,40,000	9,59,000	2,32,000	16,31,000	4,40,000	9,59,000	2,32,000	16,31,000	...	..
Railways—										
XXVI.—State Railways (Gross Traffic Receipts	1,46,80,000	32,00,000	...	1,78,80,000	1,46,80,000	32,00,000	..	1,78,80,000	...	...
Irrigation										
XXIX. Major Works (Direct Receipts)	...	14,50,000	..	14,50,000	...	14,50,000	...	14,50,000	...	...
XXX. Minor Works and Navigation	...	9,32,000	13,000	9,45,000	...	9,32,000	13,000	9,45,000	...	...
	...	23,82,000	13,000	23,95,000	...	23,82,000	13,000	23,95,000	...	...
Buildings and Roads—										
XXXII.—Civil Works	...	4,00,000	4,30,000	8,30,000	...	4,00,000	4,30,000	8,30,000	...	...
Total Revenues	14,62,09,000	4,22,30,000	54,09,000	19,38,48,000	14,62,79,000	4,22,30,000	54,09,000	19,39,18,000	70,000	...
Contributions	..	...	11,50,000	...	...	...	10,00,000	...	...	150000
Debt (Deposits and Advances)	...	..	23,00,000	...	...	...	23 60,000	...	...	..
Opening Balance	...	22,38,000	24 49,000	...	...	22,46,000	24,79,000	...	...	.
GRAND TOTAL	...	4,44,98,000	1,13,68,000	...	...	4,44,76,000	1,12,48,000	..	...	...

1893-94.

HEADS OF EXPENDITURE.	Local Government, Accountant General, Departments, etc.				Finance Department.				Increase	Decrease
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial	Local	Total.		
	R	R	R	R	R	R	R	R	R	R
Direct Demands on the Revenues—										
1.—Refunds and Drawbacks	5,30,000	1,53,000	10,000	6,93,000	5,30,000	1,53,000	10,000	6,93,000		
2.—Assignments and Compensations	1,26,000	1,61,000	...	2,87,000	1,26,000	1,61,000	...	2,87,000	..	...
Charges in respect of Collections—										
3.—Land Revenue	12,27,000	34,19,000	...	46,46,000	12,27,000	34,19,000	...	46,46,000		
4.—Opium (including Cost of Production)	2,25,00,000	...	...	2,25,00,000	2,25,00,000	...	...	2,25,00,000	..	..
5.—Salt (including Cost of Production)	.	41,000	...	41,000	...	41,000	...	41,000	...	...
6.—Stamps	1,53,000	4,61,000	...	6,14,000	1,53,000	4,61,000	..	6,14,000	..	.
7.—Excise	5,37,000	1,79,000	...	7,16,000	5,37,000	1,79,000		7,16,000	...	.
8.—Provincial Rates	...	3,86,000	20,000	4,06,000	...	3,86,000	20,000	4,06,000	.	..
9.—Customs	...	5,52,000	...	5,52,000	.	5,52,000	..	5,52,000	.	
10.—Assessed Taxes	97,000	96,000	...	1,93,000	97,000	96,000	.	1,93,000		..
11.—Forest	2,40,000	2,41,000	...	4,81,000	2,40,000	2,41,000	...	4,81,000		
12.—Registration	3,67,000	3,67,000	..	7,34,000	3,67,000	3,67,000	..	7,34,000		.
	2,57,77,000	60,56,000	30,000	3,18,63,000	2,57,77,000	60,56,000	30,000	3,18,63,000	...	...
Interest—										
13.—Interest on Ordinary Debt (excluding that charged to Productive Public Works)	...	1,38,000	...	1,38,000		1,38,000		1,38,000	...	.
14.—Interest on other Obligations	1,26,000	...	10,000	1,36,000	1,26,000		10,000	1,36,000	.	.
	1,26,000	1,38,000	10,000	2,74,000	1,26,000	1,38,000	10,000	2,74,000	.	
Post Office, Telegraph, and Mint										
15.—Post Office	...	3,000	3,66,000	3,69,000		3,000	3,66,000	3,69,000		..
Salaries and Expenses of Civil Department—										
18.—General Administration	2,86,000	15,92,000	3,20,000	21,98,000	2,86,000	15,92,000	3,20,000	21,98,000	..	...
19.—Law and Justice (Courts)	...	85,28,000		85,28,000	.	85,28,000		85,28,000	...	...
Ditto (Jails)		21,79,000	...	21,79,000	..	21,79,000	...	21,79,000	.	...
20.—Police	...	55,84,000	2,95,000	58,79,000		56,59,000	2,65,000	59,24,000	45,000	...
21.—Marine (including River Navigation)	..	10,37,000	..	10,37,000	..	10,37,000		10,37,000	...	...
22.—Education		25,73,000	10,60,000	36,33,000	..	25,73,000	10,60,000	36,33,000	...	...
23.—Ecclesiastical	1,89,000	.	...	1,89,000	1,89,000	...		1,89,000	...	..
24.—Medical	.	15,85,000	90,000	16,75,000	...	15,85,000	90,000	16,75,000	...	...
25.—Political	27,000	29,000	...	56,000	27,000	29,000	..	56,000	...	...
26.—Scientific and other Minor Departments	17,000	3,64,000	20,000	4,01,000	17,000	3,64,000	20,000	4,01,000		...
	5,19,000	2,34,71,000	17,85,000	2,57,75,000	5,19,000	2,35,46,000	17,55,000	2,58,20,000	45,000	...
Miscellaneous Civil Charges—										
27.—Territorial and Political Pensions	11,50,000	...	...	11,50,000	11,50,000	...		11,50,000	...	..
28.—Civil Furlough and Absentee Allowances	1,000	...		1,000	1,000	...	...	1,000	...	..
29.—Superannuation Allowances and Pensions	60,000	17,50,000	1,000	18,11,000	60,000	17,50,000	1,000	18,11,000	...	...
30.—Stationery and Printing	17,30,000	13,05,000	52,000	30,96,000	17,39,000	13,05,000	52,000	30,96,000	...	
32.—Miscellaneous	33,000	2,29,000	50,000	3,12,000	33,000	2,29,000	50,000	3,12,000	..	..
	29,83,000	32,84,000	1,03,000	63,70,000	29,83,000	32,84,000	1,03,000	63,70,000	...	...
Famine Relief and Insurance—										
33.—Famine Relief		..	1,00,000	1,00,000		...	1,00,000	1,00,000		...
Railway Revenue Account—										
38.—*State Railways—*										
Working Expenses	97,50,000	...	...	97,50,000	97,50,000	...	...	97,50,000	..	..
Interest on Debt	...	...	...			...	..	...	...	
39.—*Guaranteed Companies—* Surplus Profits, Land and Supervision	1,08,000	...	...	1,08,000	1,08,000	...	...	1,08,000	...	.
40.—*Subsidised Companies—* Land, etc.	17,000	1,000	...	18,000	17,000	1,000	...	18,000	..	...
41.—*Miscellaneous Railway Expenditure*	1,38,000	...	...	1,38,000	1,38,000	..		1,38,000	..	...
	1,00,13,000	1,000	...	1,00,14,000	1,00,13,000	1,000	.	1,00,14,000	..	.
Irrigation—										
42.—*Major Works* (Working Expenses)	...	13,98,000	...	13,98,000	...	13,98,000	...	13,98,000	...	...
Major Works (Interest on Debt)	...	24,48,000	...	24,48,000		24,48,000	...	24,48,000	.	..
43.—*Minor Works and Navigation*	...	15,62,000	13,000	15,75,000	...	15,62,000	13,000	15,75,000	..	...
	...	54,08,000	13,000	54,21,000	..	54,08,000	13,000	54,21,000	...	
Buildings and Roads—										
44.—*Military Works*	28,000		...	28,000	28,000	...	...	28,000	..	.
45.—*Civil Works*	3,93,000	29,68,000	43,10,000	76,71,000	3,93,000	29,68,000	43,10,000	76,71,000	...	...
	4,21,000	29,68,000	43,10,000	76,99,000	4,21,000	29,68,000	43,10,000	76,99,000	.	
TOTAL EXPENDITURE	3,98,39,000	4,13,29,000	67,17,000	8,78,85,000	3,98,39,000	4,14,04,000	66,87,000	8,79,30,000	45,000	..
Contributions		11,50,000	..	.	..	10,00,000			...	1,50,000
Debt (Deposits and Advances)		.	22,00,000	...	...		22,00,000		...	..
Closing Balance	...	19,89,000	24,51,000		...	20,72,000	23,61,000		...	...
GRAND TOTAL	..	4,44,68,000	1,13,68,000	.	...	4,44,76,000	1,12,48,000	...	..	...
Provincial and Local—										
Surplus (+)	...	...	..		...	.	...	..	...	...
Deficits (—)	...	—2,49,000	—1,58,000	...	..	—1,74,000	—2,78,000	..	...	.
		—4,07,000				—4,52,000				

Memorandum showing how the Provincial Share of Land Revenue, Bengal, has been calculated.

(Provincial Proportion—one-fourth.)

	R
Gross Land Revenue ..	3,84,33,000
Deduct—Land Revenue wholly Provincial ..	5,07,000
Land Revenue Divisible	3,79,26,000
Above divided proportionally—	
Imperial	2,84,45,000
Provincial	94,81,000
Transfers—	
From Imperial to Provincial—	
For Hidgelee Canal	1,00,000
For transfer of Imperial Buildings under Local	10,000
	1,10,000
From Provincial to Imperial—	
Lump contribution under the new contract	14,39,000
Interest on advances for the Hidgelee Canal	21,000
	14,60,000
Net transfers from Provincial to Imperial	13,50,000
Corrected Distribution—	
Imperial	2,97,95,000
Provincial	81,31,000
Land Revenue not included in the Division—	
Provincial	5,07,000
Total Land Revenue	3,84,33,000
Imperial	2,97,95,000
Provincial	86,38,000

GOVERNMENT OF INDIA.

Finance and Commerce Department.

ACCOUNTS AND FINANCE.

Estimates and Accounts.

To

THE GOVERNMENT OF BENGAL.
THE COMPTROLLER AND AUDITOR GENERAL.
THE ACCOUNTANT GENERAL, BENGAL.

No. 1320 A.

Dated Calcutta, the 30th March 1893.

Orders on the Bengal Budget Estimates for 1893-94.

G. I. C. P. O. No. 816 F. & C. D.—30-3-93.—150. R. N. .D

[FILE $\frac{1\text{-E}}{4\text{I}}$.]

FINANCIAL DEPARTMENT.

FINANCE.

DARJEELING, THE 21ST NOVEMBER 1893.

RESOLUTION—No. 5032F.

THE Lieutenant-Governor is now in a position to review the actual financial results of the year 1891-92, the revised estimates for the year 1892-93, and the budget estimates for 1893-94. The Accountant-General's memorandum on the accounts of the first year has been received, and though his final report on the accounts for 1892-93 has not yet been submitted, his appropriation report for the year affords sufficient materials for framing an approximate estimate of the financial position of the Province at the close of the year. The figures of the revenue and expenditure of the first five months of the current year have been received from the Accountant-General, and these are sufficient to form the basis for a review of the budget estimates for 1893-94.

PART I.

ACCOUNTS OF 1891-92.

2. The approximate actuals adopted in the Financial Resolution No. 5191F. of the 27th December 1892 assumed that the year 1891-92 had opened with a credit balance of Rs. 24,72,774, and had closed with a balance of Rs. 23,85,016, that the total amount available for expenditure during the year was Rs. 6,02,72,887, and that of this sum Rs. 5,78,87,871 had been spent. The final result was less favourable than this estimate by Rs. 31,585. The amount actually available for expenditure was Rs. 6,02,74,758, and the amount actually expended, Rs. 5,79,21,327, leaving a closing balance of Rs. 23,53,431. The actuals furnished by the Accountant-General in his memorandum on the accounts of the year are compared in the following table with the approximate actuals adopted in the Financial Resolution quoted above:—

RECEIPTS.		HEADS.	EXPENDITURE.	
Figures adopted in December 1892.	Actuals.		Figures adopted in December 1892.	Actuals.
1	2	3	4	5
Rs.	Rs.		Rs.	Rs.
3,34,20,307	3,34,19,595	Principal heads of revenue	65,85,347	65,86,522
1,18,163	1,18,163	Interest	1,01,241	1,01,133
.....	.....	Post Office and Telegraph	4,498	4,498
41,61,493	41,60,710	Civil Departments ...	2,34,80,985	2,34,90,843
11,20,438	11,20,371	Miscellaneous ...	32,29,186	32,30,627
.....	... ..	Construction of Railways	7,750	7,750
1,60,39,548	1,60,39,547	Railways ...	1,42,41,897	1,42,64,062
25,38,336	25,38,336	Irrigation and Navigation	53,31,626	53,31,627
4,01,828	4,05,262	Buildings and Roads ...	40,26,500	40,25,424
.. ...	.....	Contributions ...	8,78,841	8,78,841
5,78,00,113	5,78,01,984	Total ...	5,78,87,871	5,79,21,327
24,72,774	24,72,774	Opening balance ...	.....	.....
.....	.....	Closing balance ...	23,85,016	23,53,431
6,02,72,887	6,02,74,758	GRAND TOTAL ...	6,02,72,887	6,02,74,758
		Provincial deficit (–).	(—)87,758	(—)1,19,343

3. There was an increase of Rs. 1,871 in Receipts, principally under Ferry Tolls, against an advance of Rs. 33,456 in Expenditure. The fluctuations in expenditure were chiefly under Stamps (Rs. 1,062), Police (Rs. 8,535), Minor Departments (Rs. 1,264), and State Railways—Working Expenses (Rs. 22,164). The increase under State Railways was due to an adjustment of Rs. 22,164 made under the orders of the Government of India on account of the working expenses of the Tirhut State Railway (old account).

4. The transactions under Provincial loans and advances, which are not included in the cash account of the year 1891-92, were as follows:—

Heads.	Balance outstanding on 1st April 1891.	Repayments.	Outgoings.	Balance outstanding on 31st March 1892.
1	2	3	4	5
Class I.	Rs.	Rs.	Rs.	Rs.
Advances to cultivators—				
Loans under the Land Improvement Act XIX of 1883.	1,98,850	95,158	94,624	1,98,316
Advances to cultivators under Act XIII of 1884.	3,70,508	1,35,599	49,317	2,84,226
Famine advances	10,409	10,409	.....	.....
Total ...	5,79,767	2,41,166	1,43,941	4,82,542
Class II.				
Advances under Special laws—				
Embankment and drainage advances—				
Zamindari embankment advances ...	77,517	96,355	55,690	36,861
Drainage advances—				
Ampta drainage	52	.....	.....	52
Howrah "	3,07,893	215	1,07,393	4,15,071
Nadia "	290	290	.....	.....
Rajapur "	8,79,982	.....	20,876	9,00,858
Dankonee "	19,428	21,824	8,392	5,996
Protapkhally "	12	.....	.....	12
Total ...	12,85,174	1,18,684	1,92,360	13,58,850
Class III.				
Loans to landholders	62,294	2,40,627	5,69,543	3,91,210
Class IV.				
Loans to mufassal municipalities ...	1,63,403	6,332	38,339	1,95,410
" to District and other Local Funds ...	1,05,000	18,839	1,56,196	2,42,357
" to the Chittagong Port Fund ...	63,455	.....	63,771	1,27,226
Total ...	3,31,858	25,171	2,58,306	5,64,993
Grand Total ...	22,59,093	6,25,648	11,64,150	27,97,595

PART II.

REVISED ESTIMATE OF 1892-93.

5. The financial year which expired on the 31st March 1893, was the first of the quinquennial period for which a new contract has been made with the Government of India. A revised estimate, based on the actuals of eight months, was submitted to the Government of India with letter No. 628F.,

dated the 31st January 1893. An amended statement was submitted on the 9th March 1893. Although the accounts of the year have not yet been finally closed, and are still open to adjustments, there are sufficient materials to frame an approximate estimate of the financial position of the province at the close of the year. The following statement shows the revised estimate as submitted to the Government of India, the estimate as passed by that Government, and the estimate now adopted by the Government of Bengal:—

Receipts.	Estimate submitted to the Government of India.	Estimate passed by the Government of India.	Estimate now adopted.
1	2	3	4
	Rs.	Rs.	Rs.
Opening balance	23,53,000	23,53,000	23,53,000
Principal heads of Revenue—			
I.—Land Revenue { Proper ...	1,00,05,000	1,00,05,000	99,80,000
{ Adjustments	−13,26,000	−13,26,000	−13,36,000
III.—Salt	90,000	90,000	84,000
IV.—Stamps	1,16,25,000	1,16,63,000	1,16,59,000
V.—Excise	28,52,000	28,52,000	28,99,000
VI.—Provincial Rates	45,40,000	45,40,000	46,16,000
VII.—Customs	50,000	50,000	50,000
VIII.—Assessed taxes	21,75,000	21,55,000	21,14,000
IX.—Forests	4,00,000	3,75,000	3,72,000
X.—Registration	7,05,000	7,05,000	7,17,000
Total ...	3,11,16,000	3,11,09,000	3,11,55,000
XII.—Interest	1,32,000	1,32,000	1,42,000
XIII.—Post Office	... ..	.....	2,000
Receipts by Civil Department—			
XVI.—Law and Justice { Courts of Law	8,70,000	8,70,000	8,68,000
{ Jails	9,20,000	9,20,000	9,19,000
XVII.—Police	2,26,000	2,26,000	2,42,000
XVIII.—Marine	9,05,000	9,05,000	9,20,000
XIX.—Education	5,70,000	5,70,000	5,66,000
XX.—Medical	1,50,000	1,50,000	1,70,000
XXI.—Scientific and other Minor Departments.	1,89,000	1,89,000	1,90,000
Total ...	38,30,000	38,30,000	38,75,000
Miscellaneous—			
XXII.—Receipts in aid of Superannuation.	72,000	72,000	78,000
XXIII.—Stationery and Printing ..	1,15,000	1,15,000	1,15,000
XXV.—Miscellaneous	8,03,000	8,23,000	8,39,000
Total ...	9,90,000	10,10,000	10,22,000
Railways—			
XXVI.—State Railways—(net receipts)	33,00,000	32,12,000	31,06,000
Irrigation—			
XXIX.—Major works (direct receipts)..	16,35,000	16,50,000	18,88,000
XXX.—Minor works and navigation—			
By Public Works Department	7,85,000	7,55,000	7,54,000
" Civil Department	1,18,000	1,18,000	1,35,000
Total ..	25,38,000	25,53,000	27,67,000
Buildings and roads—			
XXII.—Civil works—			
By Public Works Department	2,10,000	2,10,000	1,63,000
" Civil Department ...	2,26,000	2,26,000	2,30,000
Total	4,36,000	4,36,000	3,93,000
Contributions ...	... .	.....	.....
Total ...	4,22,42,000	4,22,82,000	4,24,62,000
Grand Total	4,46,95,000	4,46,35,000	4,46,15,000

Expenditure.	Estimate submitted to the Government of India.	Estimate passed by the Government of India.	Estimate now adopted.
5	6	7	8
	Rs.	Rs.	Rs.
Direct demand on the Revenues—			
1. Refunds and drawbacks	1,53,000	1,53,000	1,74,000
2. Assignments and compensations ...	1,80,000	1,80,000	1,84,000
3. Land Revenue...	33,88,000	33,88,000	33,76,000
5. Salt	1,25,000	1,25,000	1,24,000
6. Stamps	4,37,000	4,37,000	4,47,000
7. Excise	1,67,000	1,67,000	1,64,000
8. Provincial Rates	4,40,000	4,40,000	4,34,000
9. Customs	5,50 000	5,30,000	5,40,000
10. Assessed Taxes	92,000	92,000	92,000
11. Forests	2,23,000	2,23,000	1,91,000
12. Registration	3,57,000	3,57,000	3,63,000
Total ...	60,92,000	60,92,000	60,89,000
13. Interest on ordinary debt	1,20,000	1,20,000	1,24,000
Post Office, Telegraph, and Mint—			
15. Post Office	4,000	4,000	7,000
Salaries and expenses of Civil Department—			
18. General Administration	16,25,000	16,25,000	16,27,000
19. Law and Justice { Courts of Law ...	35,35,000	35,31,000	35,23,000
{ Jails	20,90,000	20,90,000	21,19,000
20. Police	57,84,000	57,84,000	58,47,000
21. Marine	8,61,000	8,61,000	9,44,000
22. Education...	25,20,000	25,20,000	25,37,000
24. Medical	15,80,000	16,00,000	16,13,000
25. Political	37,000	37,000	18,000
26. Scientific and other Minor Departments.	3,25,000	3,25,000	3,41,000
Total ...	2,33,67,000	2,33,87,000	2,35,79,000
Miscellaneous—			
29. Superannuation, &c.	16,90,000	16,90,000	17,03,000
30. Stationery and Printing	13,48,000	13,08,000	13,56,000
32. Miscellaneous	1,98,000	1,98,000	2,12,000
Total ...	31,36,000	31,96,000	32,71,000
Famine Relief and Insurance—			
33. Famine relief	3,000	3,000	1,000
Railways (Revenue account)—			
40. Subsidized Companies—Land, &c.	26,000	26,000	25,000
Irrigation—			
42. Major Works—			
Working expenses ...	14,00,000	14,00,000	13,95,000
Interest on debt	24,26,000	24,26,000	24,23,000
43. Minor works and Navigation—			
By Public Works Department ...	15,51,000	15,46,000	15,94 000
" Civil Department	4,000	4,000	5,000
Total ...	53,81,000	53,76,000	53,17,000
Buildings and Roads—			
45. Civil Works—			
By Public Works Department ...	28,44,000	27,65,000	27 24,000
" Civil Department	1,70,000	1,70,000	1,81,000
Total ...	30,14,000	29,35,000	29,05,000
Contributions	12,50,000	12,50,000	12,50,000
Total ...	4,23,93,000	4,23,89,000	4,25,68,000
Closing balance ...	23,02,000	22,46,000	22,47,000
Grand Total ...	4,46,95,000	4,46,35,000	4,48,15,000
Provincial deficit (−) ...	(−)51,000	(−)1,07,000	(−)1,06,000

RECEIPTS.

6. *Land Revenue.*—The revised estimate of total Land Revenue receipts for 1892-93 was placed at Rs. 3,85,50,000, but the actual collections only reached a total of Rs 3,84,96,000. The 12 per cent. on collections from Government estates amounted to Rs. 4,74,000, and the total Provincial share of Land Revenue for the year was therefore one-fourth of (Rs. 3,84,96,000—Rs. 4,74,000) + 4,74,000, or Rs. 99,80,000. This amount has been adopted as the revised estimate of the Provincial share of Land Revenue (proper) for 1892-93. The adjustments between the Imperial and Provincial revenues will probably result in a net deduction of Rs. 13,36,000, as shown below:—

	Estimate passed by the Government of India.	Revised estimate now adopted.
Fixed contribution to Imperial under the new Contract	—14,39,000	—14,39,000
Grant for the Hidgelee Tidal Canal	+49,000	+38,000
Ditto honorarium to Mr. Kilby for salt scales	+38,000	+38,000
Grant for the transfer of Imperial buildings to local agencies	+45,000	+45,000
Interest on the capital expenditure on Hidgelee Tidal Canal advanced from Imperial	—19,000	—18,000
Total ...	—13,26,000	—13,36,000

7. The Government of India, in the Public Works Department letter No. 33A.C.W., dated the 25th January 1893, directed that, before the close of each financial year, a statement of the claims against the Imperial Government, including the usual percentage charges for establishment and tools and plan on the grants for Imperial works and repairs made over to local bodies, should be submitted to the Finance and Commerce Department of the Government of India, in order that the necessary adjustment of accounts might be made through the head of Land Revenue. The required statement for 1892-93 was submitted to the Government of India with a request for an assignment of Rs. 47,690, but the Finance and Commerce Department has since decided that the final adjustment between Imperial and Provincial should be made with reference to the actual expenditure incurred by the local bodies during the year, and not on the grants provided in the estimates. The Public Works Department has accordingly been asked to call upon the local bodies concerned to submit, after the close of every year, a progress report showing the actual amount spent during the year on each Imperial work made over to them, and the further amounts that are likely to be required for their completion. As the year 1892-93 has already closed, the Public Works Department has been asked to supply the Financial Department with a statement showing the actual expenditure on Imperial works incurred by the local bodies during the year, so that an application may be made for final adjustment. Pending the receipt of this information, Rs. 45,000, the amount passed by the Government of India in the revised estimate, is adopted in this Resolution.

8. *Salt.*—The original estimate under this head was Rs. 1,30,000; but looking to the falling off under "Rents of Warehouses," the revised estimate was placed at Rs. 90,000. The actual realizations, however, amounted to Rs. 84,000 only against Rs. 1,10,854 in 1891-92. The decrease was due to the quantity bonded during the year being less, and to a general reduction in the stock kept at the golahs, in consequence of the consumption during the year being greater than the importation. Moreover, owing to the exceedingly low rate of freight, salt laden ships after discharge could not obtain export cargo, and it paid the owners better to sell salt direct from the ships instead of discharging and storing it.

9. *Excise*—The receipts under this head amounted to Rs. 1,15,95,000, against Rs. 1,14,10,000, the revised estimate passed by the Government of India. One-fourth of this sum or Rs. 28,99,000 have been taken as the share of the Local Government. The receipts of the year show an increase of 4 per cent.

over those of the previous year, and are larger than the revenue of any of the preceding four years.

10. *Provincial Rates.*—The revised estimate under this head was placed at Rs. 45,40,000 against Rs. 45,24,517, the actuals of 1891-92. The percentage of arrear collections of both Road and Public Works Cesses on arrear demand was 80·9, that of current collection on current demand 84·9, and that of total collection on current demand 102·2. The year therefore closed with a smaller arrear balance than that with which it opened. The total collections under the head amounted to Rs. 46,16,000.

11. *Assessed Taxes.*—The original estimate for 1892-93 was Rs. 43,00,000 against Rs. 43,07,928, the actuals of 1891-92. Looking to the steady growth of revenue under this head, and also to the increased collections in the first eight months of the year as compared with those of the same period in the preceding year, the estimate was raised to Rs. 43,50,000 in the Financial Resolution dated 27th December 1892. The same figure was adopted by the Local Government in the budget report; but the Government of India, in view of the falling off in receipts in the later part of the year, reduced the estimate to Rs. 43,10,000. The actuals amounted to Rs. 42,28,000. The Provincial share of one-half has accordingly been taken at Rs. 21,14,000. The net revenue shows a decrease of 1·8 per cent. against an increase of 1·5 per cent. in the preceding year: the decrease is in the collection of the arrear demand.

12. *Registration.*—The Provincial share of the receipts under this head amounted to Rs. 7,17,000 as compared with Rs. 7,05,000 the revised estimate passed by the Government of India, and Rs. 6,67,156, the actuals of 1891-92. The increase is attributable partly to the influence of the season and partly to the growing confidence of the public in registration concurrently with the general advancement in education and in a knowledge of the law.

13. *Interest.*—The actuals amounted to Rs. 1,42,000 against Rs. 1,32,000, the revised estimate, as shown below:—

	Revised estimate passed by India.	Revised estimate now adopted.
	Rs.	Rs.
Class I.—Interest on advances to cultivators	20,000	26,000
„ II.—Interest on advances under special loans	5,000	4,000
„ III.—Interest on loans to landholders and other notabilities	18,000	18,000
„ IV.—Interest on loans to municipal and other public corporations	27,000	29,000
Interest on Government securities	13,000	18,000
Miscellaneous	49,000	52,000
Total ...	1,32,000	1,42,000

14. *Police.*—The receipts of the Police Department are compared below with the revised estimate passed by the Government of India:—

	Revised estimate passed by India. Rs.	Approximate actuals. Rs.
(1) Police paid for by Municipal, Cantonment and Town Funds ...	6,000	6,000
(2) Police paid for by Public Departments, Companies and private persons ...	23,000	25,000
(3) Presidency Police	93,000	1,02,000
(4) Recoveries on account of village police	2,000	3,000
(5) Fees, fines, and forfeitures ...	32,000	34,000
(6) Superannuation receipts	.....	1,000
(7) Miscellaneous	70,000	71,000
Total ...	2,26,000	2,42,000

The fluctuation was chiefly in the receipts derived from the Presidency Police. The increase under (2) was due to larger recoveries in Patna for police supplied to private persons.

15. *Marine.*—The receipts under this head amounted to Rs. 9,20,000 as compared with Rs. 9,05,000, the revised estimate passed by the Government of India. The increase was chiefly under pilotage receipts, which amounted to Rs. 8,41,000, against Rs. 8,30,000, the revised estimate of the year.

16. *Medical.*—The revised estimate under this head, passed by the Government of India, was Rs. 1,50,000, but the actual receipts amounted to Rs. 1,70,000. The increase was under "Hospital receipts," and was due partly to the orders of Government enhancing the rate of payment from the Hospital Port Dues Fund on account of seamen sent to hospital, and partly to larger receipts from paying patients.

17. *Railways.*—Under the terms of the new contract with the Government of India, the Nalhati and the Tirhut State Railways have been made Imperial, while the net receipts of the entire Eastern Bengal Railway system are divided equally between the Imperial and the Provincial Revenues. The actual net receipts in 1892-93 amounted to Rs. 62,13,000 against Rs. 64,25,000, the revised estimate passed by the Government of India. The provincial share will now amount to Rs. 31,06,000, as shown below:—

	Revised estimate passed by the Government of India.	Preliminary actuals.
	Rs.	Rs.
Receipts	1,18,00,000	1,18,30,000
Working expenses	53,75,000	56,17,000
Net receipts ...	64,25,000	62,13,000
Provincial share ...	32,12,000	31,06,000

18. *Irrigation—Major Works.*—The total receipts in 1892-93 amounted to Rs. 18,88,000 against Rs. 16,50,000, the revised estimate passed by the Government of India. The increase was mainly due to the recovery of old outstandings and of current demands on account of the Sone Canals.

19. *Civil Works.*—The original estimate of receipts from departments in charge of the Public Works Department was Rs. 2,30,000, and was reduced to Rs. 2,10,000 in the revised estimate. The actual receipts, however, amounted only to Rs. 1,63,000. The high estimate was based on the expectation that the Government share of the profits from the Darjeeling-Himalayan Railway would be realized during the year, but the adjustment could not be made as the case tried by the High Court, on which the payment depended, was not decided until after the expiration of the year.

EXPENDITURE.

20. *Stamps.*—The cost of "Stamp paper supplied from Central Stores" in 1892-93 amounted to Rs. 2,90,000 against Rs. 2,82,000 passed by the Government of India as the revised estimate of the year. The Provincial share of the total charges of the Stamp Department amounted to Rs. 4,47,000 or Rs. 10,000 more than the figure adopted in the revised estimate.

21. *General Administration.*—There was larger expenditure under "Commissioners" than had been provided for in the revised estimate, and the total actual charges now amount to Rs. 16,37,000 against Rs. 12,25,000, the revised estimate passed by the Government of India.

22. *Jails.*—The total charges under this head amounted to Rs. 21,19,000 as compared with Rs. 20,90,000, the revised estimate passed by the Government of India. The increase was chiefly on account of rations, clothing and bedding, and other supplies due to the increase in jail population and the high price of food-grains.

23. *Police.*—The revised estimate under this head was Rs. 57,84,000, but the total expenditure amounted to Rs. 58,47,000. The excess was under "Superintendence" (Rs. 4,000), "District Executive Force" (Rs. 39,000), "Special Police" (Rs. 17,000), and "Village Police" (Rs. 3,000). The increase under "District Executive Force" was chiefly under Supplies and Services and Contingencies, the expenditure on which accounts was unusually high in the last two months of the year.

24. *Marine.*—The total charges under this head amounted to Rs. 9,44,000 against Rs. 8,61,000, the revised estimate submitted to the Government of India. This estimate included a provision of only Rs. 25,000 to meet a part of the cost of the new pilot vessel to replace the *Coleroon*, which is under construction at the Government dockyard at Bombay. The actual payment, however, on this account was Rs. 99,307. The charges for "Purchase of marine stores and coal for the building, repairs and outfit of vessels" also exceeded the revised estimate by Rs. 15,000.

25. *Medical.*—There was an increase of expenditure under "Hospitals and Dispensaries," and the total charges of the department amounted to Rs. 16,13,000 against Rs. 16,00,000, the revised estimate passed by the Government of India. There was, however, a corresponding increase in receipts.

26. *Political.*—The original estimate under this head, amounting to Rs. 29,000, was raised to Rs. 37,000 in the revised estimate. The actual charges, however, amounted to Rs. 18,000 only. The decrease was mainly under the head "Durbar presents and allowances to Vakeels, &c."

27. *Stationery and Printing.*—The original budget estimate under this head, amounting to Rs. 9,90,000, was raised by the Local Government to Rs. 12,48,000, and by the Government of India to Rs. 13,08,000 on information furnished by the Superintendent of Stationery, to meet a large increase of expenditure under "Stationery supplied from Central Stores." The actual charges under the sub-head, however, exceeded the revised estimate by Rs. 47,000. The increase is attributed to the large supplies furnished to the Survey and Settlement Department in connection with the settlement operations now in progress. The total charges under the head amounted to Rs. 13,56,000.

28. *Miscellaneous.*—There was an increase of expenditure under "Donations for charitable purposes" and under "Miscellaneous and Unforeseen charges" owing in the latter case to the adjustment of the excess charges on account of the telegraph lines from Rampur Hat to Dumka and from Chittagong to Demagri. The total "Miscellaneous" expenditure amounted to Rs. 2,12,000, whereas the revised estimate passed by the Government of India stood at Rs. 1,98,000.

29. *Irrigation—Minor Works.*—The charges in 1892-93 amounted to Rs. 13,94,000 against Rs. 15,46,000 passed by the Government of India as the revised estimate of the year. The saving is partly due to excess provision having originally been made for establishment and also to the amount provided for in the estimate for original works not being fully worked up to.

30. *Civil Works.*—The expenditure of the Public Works Department amounted to Rs. 27,24,000 falling but little short of Rs. 27,65,000, the revised estimate for the year. The saving is due to short outlay on the Collector's residence at Darbhanga and the Registration building at Dacca, and to a sum of Rs. 17,000 not having been appropriated during the year.

31. *Contributions.*—The estimate of Rs. 12,50,000 has been increased by one lakh, that being the sum which Government has decided to contribute towards the heavy expenditure incurred by the Darbhanga District Board on relief works and other famine charges during 1891-92 and 1892-93.

32. *Closing balance.*—According to the revised estimate now adopted, the closing balance of the past year will have been Rs. 22,47,000 against Rs. 23,02,000 estimated by this Government, and Rs. 22,46,000 anticipated by the Government of India when passing the estimates for the current year.

PART III.

BUDGET ESTIMATE, 1893-94.

33. The Lieutenant-Governor has already in separate Resolutions reviewed the estimates of receipts and charges for the current year under each head of account: later information, however, has led to a modification of these in some respects. The following table shows the estimates as submitted to the Government of India, the figures as passed by that Government, and the estimates which the Lieutenant-Governor has finally resolved to adopt. The figures now adopted do not include under the several service heads any provision for "Exchange Compensation Allowance" the payment of which has recently been sanctioned by the Secretary of State to European and Eurasian

servants of Government not domiciled in India. The Government of India has already decided that the allowances will be charged to the same head as pay, and will be Imperial or Provincial to the same extent as pay is Imperial or Provincial, and that no adjustment will be made between Imperial and Provincial funds to cover the Provincial share of the expenditure. The Accountant-General, who was asked to report on the effect of these orders on the Provincial revenues of Bengal, stated that, owing to doubt regarding the number and pay of officers who would be adjudged entitled to the allowance, an estimate could only be framed by the light of the actual charges recorded in the accounts. He has, however, promised to submit, later on in the year, a report on the subject based upon the experience gained from the first few months' operation of the scheme. Pending the receipt of this report, a lump provision of a lakh and a quarter has been made under "Miscellaneous;" but when the estimates shall have been prepared by the Accountant-General, the necessary adjustments will be made under the different service heads:—

RECEIPTS.	Estimate submitted to the Government of India.	Estimate passed by the Government of India.	Estimate now adopted.
1	2	3	4
	Rs.	Rs.	Rs.
Opening balance	23,02,000	22,46,000	22,47,000
Principal heads of Revenue—			
I.—Land Revenue { Proper ...	99,88,000	99,88,000	99,88,000
I.—Land Revenue { Adjustments	—13,50,000	—13,50,000	—13,33,000
III.—Salt	90,000	90,000	75,000
IV.—Stamps	1,17,75,000	1,17,75,000	1,20,00,000
V.—Excise	28,75,000	28,75,000	29,75,000
VI.—Provincial rates	45,61,000	45,61,000	46,15,000
VII.—Customs	56,000	56,000	56,000
VIII.—Assessed Taxes	22,00,000	21,65,000	21,15,000
IX.—Forests	3,87,000	3,87,000	3,87,000
X.—Registration	7,10,000	7,10,000	7,35,000
Total ...	3,12,92,000	3,12,57,000	3,16,13,000
XII.—Interest	1,82,000	1,82,000	1,65,000
Receipts by Civil Department—			
XVI.—Law and Justice { Courts of Law	8,76,000	8,76,000	9,00,000
XVI.—Law and Justice { Jails ...	9,50,000	9,50,000	9,59,000
XVII.—Police	3,12,000	3,12,000	3,18,000
XVIII.—Marine	9,12,000	9,12,000	9,12,000
XIX.—Education	5,71,000	5,71,000	5,71,000
XX.—Medical	1,51,000	1,51,000	1,75,000
XXI.—Scientific and other Minor Departments.	1,62,000	1,62,000	1,62,000
Total ...	38,50,000	38,50,000	38,98,000
Miscellaneous—			
XXII.—Receipts in aid of superannuation.	56,000	56,000	75,000
XXIII.—Stationery and Printing ...	1,07,000	1,07,000	1,20,000
XXV.—Miscellaneous	7,96,000	7,96,000	8,29,000
Total ...	9,59,000	9,59,000	10,24,000
Railways—			
XXVI.—State Railways (net receipts)	33,50,000	32,00,000	32,00,000
Irrigation—			
XXIX.—Major Works (direct receipts)	14,50,000	14,50,000	15,00,000
XXX.—Minor Works and Navigation— By Public Works Department	8,15,000	8,15,000	8,15,000
„ Civil Department ...	1,17,000	1,17,000	1,17,000
Total ...	23,82,000	23,82,000	24,32,000
Buildings and Roads—			
XXXII.—Civil works— By Public Works Department	1,70,000	1,70,000	2,55,000
„ Civil Department	2,30,000	2,30,000	2,30,000
Total ...	4,00,000	4,00,000	4,85,000
Contributions	... .	.....	.. ...
Total ...	4,24,15,000	4,22,30,000	4,28,17,000
GRAND TOTAL ...	4,47,17,000	4,44,76,000	4,50,64,000

EXPENDITURE.	Estimate submitted to the Government of India.	Estimate passed by the Government of India.	Estimate now adopted.
5	6	7	8
	Rs.	Rs.	Rs.
Direct demand on the Revenues—			
1. Refunds and drawbacks	1,53,000	1,53,000	1,53,000
2. Assignments and compensations ...	1,61,000	1,61,000	1,61,000
3. Land Revenue	34,23,000	34,12,000	34,23,000
5. Salt	41,000	41,000	41,000
6. Stamps	4,61,000	4,61,000	4,61,000
7. Excise	1,79,000	1,79,000	1,79,000
8. Provincial rates	3,86,000	3,86,000	4,15,000
9. Customs	5,52,000	5,52,000	5,58,000
10. Assessed taxes	96,000	96,000	94,000
11. Forests	2,41,000	2,41,000	2,30,000
12. Registration	3,67,000	3,67,000	3,67,000
Total ...	60,60,000	60,56,000	60,91,000
13. Interest on ordinary debt	1,38,000	1,38,000	1,38,000
Post Office, Telegraph and Mint—			
15. Post Offices	3,000	3,000	3,000
Salaries and expenses of Civil Department			
18. General Administration	15,92,000	15,92,000	16,40,000
19. Law and Justice { Courts of Law ...	35,28,000	35,28,000	35,28,000
19. Law and Justice { Jails	21,79,000	21,79,000	21,78,000
20. Police	55,34,000	56,30,000	56,61,000
21. Marine	10,47,000	10,37,000	9,73,000
22. Education	25,73,000	25,73,000	25,60,000
24. Medical	15,89,000	15,85,000	16,20,000
25. Political	29,000	29,000	29,000
26. Scientific and other Minor Departments.	3,64,000	3,64,000	4,49,000
Total ...	2,34,35,000	2,35,46,000	2,36,53,000
Miscellaneous—			
29. Superannuation, &c.	17,50,000	17,50,000	17,65,000
30. Stationery and Printing	13,05,000	13,05,000	13,80,000
32. Miscellaneous	2,29,000	2,29,000	3,62,000
Total ...	32,84,000	32,84,000	35,07,000
Railways (Revenue account)—			
40. Subsidized Companies—Land, &c....	1,000	1,000	3,000
41. Miscellaneous Railway expenditure	.....	.....	1,000
Total ...	1,000	1,000	4,000
Irrigation—			
42. Major Works— Working expenses	13,98,000	13,98,000	13,98,000
Interest on debt	24,49,000	24,48,000	24,44,000
43. Minor Works and Navigation— By Public Works Department ...	15,58,000	15,58,000	15,57,000
„ Civil Department	4,000	4,000	4,000
Total ...	54,09,000	54,08,000	54,03,000
Buildings and Roads—			
45. Civil Works— By Public Works Department ...	27,43,000	27,43,000	26,40,000
„ Civil Department	1,93,000	2,25,000	2,25,000
Total ...	29,36,000	29,68,000	28,74,000
Contributions	11,50,000	10,00,000	12,00,000
Total ...	4,24,64,000	4,24,04,000	4,28,89,000
Closing balance	22,51,000	20,72,000	21,75,000
GRAND TOTAL ...	4,47,17,000	4,44,76,000	4,50,64,000
Provincial deficit (—)	(—)51,000	(—)1,74,000	(—)72,000

RECEIPTS.

34. *Land Revenue.*—The total collections in 1892-93 amounted to Rs. 3,84,96,000, and the estimate for 1893-94 has been placed by the Government of India at Rs. 3,84,33,000. The average receipts during the past five years have been Rs. 3,84,50,000. The collections in the first five months of the current year amounted to Rs. 71,11,000 against Rs. 74,38,000 obtained in the corresponding period of last year. This decrease is probably due to the floods which have affected the prosperity of the raiyats, and caused payments to be temporarily withheld; but there is no reason to believe that the estimate for the current year will not be reached, and it will accordingly be retained. The provincial share will thus remain Rs. 99,88,000. The adjustments between Imperial and Provincial show the following results:—

	Rs.
1888-89	3,73,73,000
1889-90	3,86,82,000
1890-91	3,88,19,000
1891-92	3,86,80,000
1892-93	3,84,96,000
Total for five years ...	19,22,50,000
Average per year ...	3,84,50,000

	Estimate of the Government of India.	Estimate now adopted.
	Rs.	Rs.
Lump contribution under the new contract	(—)14,39,000	(—)14,39,000
Grant for the Hidgellee Tidal Canal	+1,00,000	+1,00,000
Grant on account of Imperial buildings placed under Local officers ...	+10,000	+36,000
Interest on advances for the Hidgellee Tidal Canal	(—)21,000	(—)21,000
Contribution to Provident Fund for employés of the Tirhut State Railway for July 1890 to March 1892	.....	(—)9,000
Total ...	(—)13,50,000	(—)13,33,000

The last item is still under discussion. The Government of India while passing orders on the budgets for 1893-94 allowed the following adjustment on account of the transfer of Imperial Civil and Military Works to the management of local agency:—

	Rs.	Rs.
Annual grant for maintenance	8,341	
Percentage charges for establishment and tools and plant on above	2,044	
		10,385
In round numbers ...	.....	10,000

The construction, maintenance and repairs of several other Imperial buildings have since been entrusted to local bodies. The Imperial Public Works estimates will be reduced by the amount of the grants provided for these works, but a credit for an additional sum of Rs. 26,000 will be provisionally taken under this head, that being the aggregate of the amounts made over to the local funds and to the Provincial Public Works budget on account of these works.

35. *Salt.*—The rent of warehouses shows a falling off of Rs. 6,365 during the first five months, amounting to Rs. 18,194, as compared with Rs. 24,559 during the corresponding period of last year. The total receipts in 1892-93 were Rs. 84,000, and the Lieutenant-Governor thinks that it will not be safe to place the estimate for the current year at a higher figure than Rs. 75,000 instead of Rs. 90,000, the original estimate for the year.

36. *Stamps.*—The total revenue from stamps has been estimated at Rs. 1,57,00,000, being Rs. 1,55,000 more than the latest revised estimate of last year, which amounted to Rs. 1,55,45,000. The Comptroller-General's latest statement shows that the receipts during the first five months of the current year have exceeded those of the corresponding period of last year by Rs. 3,64,000. In view of these figures the estimate is raised to Rs. 1,60,00,000, of which the Provincial share will be Rs. 1,20,00,000. The question of lowering the fees

levied for the issue of processes is now under consideration, but as the matter is not yet ripe for final settlement, no reduction in the estimate has been made on this account.

37. *Excise.*—The estimate of total revenue under this head as passed by the Government of India amounts to Rs. 1,15,00,000. The Comptroller-General's statements show that the actuals in 1892-93 amounted to Rs. 1,15,95,000, and the receipts of the first five months of the current year exceed those of the same five months of last year by Rs. 2,98,000. The results of the recent settlements of shops for the sale of country spirits just received from the Board of Revenue show a net increase of Rs. 2,41,923 in the demand for the current year, though the number of licenses settled is less than that of the past year by 98. The number of unsettled shops is still large, but the Excise Commissioner has taken steps to hasten the settlement of them. In view of the increased revenue already collected, the Lieutenant-Governor thinks that the estimate can safely be raised to Rs. 1,19,00,000. The Provincial share will thus amount to Rs. 29,75,000.

38. *Provincial Rates.*—The following statement compares the receipts under this head for three years :—

Heads.	Actuals, 1891-92.	Latest revised estimate, 1892-93.	Sanctioned estimate, 1893-94.	Estimate now proposed.
1	2	3	4	5
	Rs	Rs.	Rs.	Rs.
(1) Public Works Cess ...	40,79,753	41,95,000	41,50,000	41,50,000
(2) General management of Wards' Estates.	80,409	77,000	80,000	1,25,000
(3) Proportionate cost of collecting Road Cess.	3,64,355	3,44,000	3,31,000	3,40,000
Total ...	45,24,517	46,16,000	45,61,000	46,15,000

The current demand of the Public Works Cess for 1892-93 was Rs. 40,94,343, and the actual collections were Rs. 41,95,000. It is by no means certain that the receipts during the current year will be as high as in the previous year. The arrear balance is now much smaller than in 1892-93, and the floods, which have affected the prosperity of the raiyats, may affect the collections. On the other hand some increase is anticipated on account of revaluations, which have been completed and been given effect to from 1st April 1893. Taking all the circumstances into consideration, the Lieutenant-Governor would retain the estimate originally adopted. The estimate under (3) appears to be low compared with the actuals of 1891-92 and the latest figure for 1892-93. Since the budget was passed, the Board of Revenue have increased the estimate of total cost of collecting the cess by Rs. 12,555 in consequence of the revaluations now in progress. The estimate will be raised by two-thirds of this amount, representing the proportionate cost of collecting road cess or to Rs. 3,40,000. The rules under the Management of Private Estates Act of 1892, which are under the consideration of Government, propose to raise the estimate of receipts from the Management Rate from Rs. 80,000 to Rs. 1,40,000, but as, the rules have not yet been finally passed, the full increase cannot be provided for during the current year. The estimate will be raised to Rs. 1,25,000. The total estimate under Provincial Rates will therefore stand at Rs. 46,15,000.

39. *Customs.*—The estimate under this head amounts to Rs. 56,000 against Rs. 50,000, the latest revised estimate for 1892-93. The collections in the first five months of the current year amounted to Rs. 21,974 against Rs. 19,469 obtained in the corresponding period of last year. The estimate will be retained.

40. *Assessed Taxes.*—The revenue under this head showed a progressive increase from 1888-89 to 1891-92, and the estimate for 1893-94, which was based on the revised estimate for 1892-93, was placed at Rs. 43,30,000. The

actuals for 1892-93 aggregated only Rs. 42,28,000 against the revised estimate of Rs. 43,10,000 and showed a considerable falling off, attributable to larger collections of arrears in the year 1891-92. The decrease having occurred in the closing months of 1892-93 was not foreseen and provided for in the revised estimate for that year. The collections during the first five months of the current year again show a decrease of Rs. 30,000 mainly in Calcutta, as compared with those of the corresponding period of last year. It would perhaps be premature to assume that the collections in the current year will be less than those realised in 1892-93; but looking to all the circumstances, it would not be safe to adhere to the estimate passed in March last, which will therefore be reduced by one lakh, viz. to Rs. 42,30,000. The Provincial share will stand at Rs. 21,15,000.

41. *Registration.*—The estimate under this head amounts to Rs. 14,20,000 against Rs. 14,34,000, the latest revised estimate for 1892-93. The actuals in the first five months of the current year show an increase of about Rs. 33,000 over those of the corresponding period of last year. The estimate will be raised to Rs. 14,70,000. The Provincial share will stand at Rs. 7,35,000.

42. *Interest.*—The original estimate of the Local Government under this head for 1893-94, based on an anticipation of a net outgoing of Rs. 12,61,000 from the treasury as loans on Provincial account was Rs. 1,82,000, and it was passed by the Government of India. That Government have, however, made a lump deduction of Rs. 7,50,000 from the estimate of net outgoings proposed by this Government. This deduction will necessarily reduce the Provincial receipts from Interest by nearly Rs. 17,000. The estimate will therefore be altered from Rs. 1,82,000 to Rs. 1,65,000.

43. *Law and Justice—Courts of Law.*—The total receipts under this head in the first five months of the current year show an increase of Rs. 34,000 over those of the corresponding period of last year. The latest revised estimate for 1892-93 amounts to Rs. 8,68,000. The estimate for the current year will be raised from Rs. 8,76,000 to Rs. 9,00,000.

44 *Marine.*—The receipts during the first five months of the current year amount to Rs. 3,23,756 against Rs. 3,32,114 obtained in the corresponding period of last year, showing a decrease of Rs. 8,358. The decrease is under the Calcutta Pilotage receipts. The aggregate receipts in 1892-93 were Rs. 9,20,000, and the estimate for the current year amounting to Rs. 9,12,000 will be retained.

45. *Medical.*—The Government of India placed the revised estimates under this head for 1892-93 at Rs. 1,50,000, and the estimate for the current year at Rs. 1,51,000. The latest revised estimate for 1892-93 now stands at Rs. 1,70,000. The receipts in the first five months of the current year show an increase of Rs. 3,170 over those of the corresponding period of last year. The estimate will be raised to Rs. 1,75,000.

46. *Scientific and other Minor Departments.*—The total of receipts under this head in 1892-93 amounted to Rs. 1,90,000. This includes a special credit of Rs. 25,000, the amount contributed by Sir Dinshaw Manockjee Petit for the construction of a veterinary hospital, and the estimate for the current year was placed at Rs. 1,62,000. The receipts from "Cinchona Plantations" that is from the sale of cinchona and quinine amounted to Rs 1,18,000 in 1892-93, and in the first five months of the current year show an increase of Rs. 8,000 over those of the corresponding period of last year: some quinine has also been bought from Messrs. Kilburn and Company lately at a cost of Rs. 15,762, and this will be available for sale to the public. The estimate under this sub-head, which is Rs. 1,09,000, may be raised to Rs. 1,25,000. But looking to the falling off of emigration fees from Rs. 21,000 in the first five months of last year to Rs. 11,000 in the corresponding five months of the current year, it will not be safe to disturb the original total estimate which will be retained.

47. *Superannuation.*—The revised estimate of Provincial receipts under this head for 1892-93 now stands at Rs. 78,000. The receipts during the first five months of the current year very nearly correspond with those obtained in the same period of last year. The estimate will be raised from Rs. 56,000 to Rs. 75,000.

48. *Stationery and Printing.*—The total Provincial receipts in the first five months of the current year show an increase of about Rs. 8,000 over those of the corresponding period of last year. The latest revised estimate for 1892-93

now stands at Rs. 1,15,000. The estimate for the current year will be raised from Rs. 1,07,000 to Rs. 1,20,000.

49. *Miscellaneous.*—The latest revised estimate of receipts under this head for 1892-93 now stands at Rs 8,29,000. The average receipts in each of the past five years amounted to Rs. 8,15,000. The actuals during the first five months of the current year show an increase of Rs. 29,000 over those of the corresponding period of last year. The estimate for the current year will be raised from Rs. 7,96,000 to Rs. 8,29,000, the latest revised estimate for 1892-93.

	Rs.
1888-89	8,35,000
1889-90	8,03,000
1890-91	7,70,000
1891-92	8,36,000
1892-93	8,29,000
Total ...	40,73,000
Average per year ...	8,15,000

50. *Railways.*—The gross earnings of the Eastern Bengal State Railway System from the 1st April to the 23rd September 1893 amounted to Rs. 52,91,000 against Rs. 51,66,000 obtained from the 1st April to the 24th September 1892, showing an increase of Rs. 1,25,000. The estimate of the Government of India will be retained.

51. *Irrigation Major Works.*—The Government of India placed the revised estimate, 1892-93, under this head at Rs. 16,50,000, and the estimate for the current year at Rs. 14,50,000. The returns of the Examiner of Public Works Accounts show that the receipts in the first four months of the current year were Rs. 1,39,000 less than those of the corresponding period of past year. The latest revised estimate for 1892-93 now stands at Rs. 18,88,000, and the average actuals of the past five years amounted to Rs. 15,51,000. In view of the fluctuating character of these receipts depending to some extent on the rainfall, which has this year been generally plentiful, it will not be safe to anticipate that the average of the last five years will be attained; but looking to the large collections of the last two years, the Lieutenant-Governor would place the estimate at Rs. 15,00,000.

	Rs.
1888-89	13,94,000
1889-90	15,21,000
1890-91	13,47,000
1891-92	16,03,000
1892-93	18,88,000
Total of five years ...	77,53,000
Average per year ...	15,51,000

52. *Irrigation Minor Works.*—The latest revised estimate for 1892-93 amounts to Rs. 7,54,000, and the estimate for the current year is Rs. 8,15,000. The receipts in the first four months of the current year show an improvement of Rs. 18,000 over those of the corresponding period of last year. The average actual receipts of the past five years were Rs. 8,15,000. The estimate will be retained.

53. *Civil Works in charge of the Public Works Department.*—The revised estimate for 1892-93, as passed by the Government of India, was Rs. 2,10,000, and the estimate for 1893-94 is Rs. 1,70,000. The revised estimate for last year included a sum of Rs. 80,000, being the Government share of the profits payable by the Darjeeling-Himalayan Railway Company for two years, while the estimate for the current year includes Rs. 40,000 on this account, being the amount for one year. As already stated in paragraph 19 above, no payment was made by the Railway Company in 1892-93, but in 1893-94 a sum of Rs. 95,250 has been paid up to date on account of—

		Rs.
The year ending 30th June 1890	...	33,142
Ditto 1891	...	26,771
Ditto 1892	...	35,337
Total	...	95,250

If payment for the year ending 30th June 1893 is also made during the year, the total receipts from the Company may amount to, more or less, Rs. 1,25,000 against Rs. 40,000 provided in the estimate. The estimate may be raised to Rs. 2,55,000.

EXPENDITURE.

54. *Land Revenue.*—Since the budget was passed placing the estimate under this head at Rs. 34,19,000, an additional establishment has been sanctioned at an estimated cost of Rs. 4,000 for the office of the Deputy Commissioner of the Sonthal Parganas, and the estimate must therefore be raised to Rs. 34,23,000.

55. *Provincial Rates.*—The estimate under this head amounts to Rs. 3,86,000 against Rs. 4,34,000, the actuals of 1892-93. As stated in paragraph 37 above, an additional grant of Rs. 12,555 has been sanctioned at the instance of the Board of Revenue on account of revaluations in progress, but as the total receipts from the cess will, it is anticipated, be less than in 1892-93, a provision of Rs. 4,15,000 for the cost of collecting the cess, &c., may be sufficient for the current year.

56. *Customs.*—An extra establishment for the steam-launch *Ivy* of the Customs Preventive Department has been sanctioned at an additional cost of Rs. 3,400, and some provision must be made for additional preventive establishment costing Rs. 550 per month, which will be required if the Kidderpur Docks are largely used. It will be sufficient if the estimate be raised from Rs. 5,52,000 to Rs. 5,58,000.

57. *Assessed Taxes.*—The total expenditure for the collection of Income-Tax was originally estimated at Rs. 1,93,000, including Rs. 2,400 for house allowance to the Collector of Income-tax, Calcutta. The Government of India have sanctioned the grant of an allowance at the rate of Rs. 100 per mensem, which order will effect a saving of Rs. 1,200 on this account. On the recommendation of the Board of Revenue, a further reduction of Rs. 4,270 has been made in the income-tax establishment. The total saving may therefore be Rs. 5,470, and the total grant may be placed at Rs. 1,88,000. The Provincial share will stand at Rs. 94,000.

58. *Forests.*—The total grant of the Forest Department as passed by the Government of India amounts to Rs. 4,82,000, but a reduction of Rs. 2,500 has been made by the Revenue and Agricultural Department of the Government of India in the Imperial share of the grant for the reorganisation of the Forest Subordinate staff, to provide for the purchase of tramway plant required by the Forest Department in the Andamans, and for the construction of a gymnasium at the Forest School. A similar reduction will be made in the Provincial share. The total grant will then stand at Rs. 4,77,000 and the Provincial share at Rs. 2,39,000.

59. *Post Office.*—The estimate under this head for the current year will be raised from Rs. 3,000 to Rs. 5,000, since the actuals in the first five months of the current year amounted to Rs. 3,447 against Rs. 2,558 in the corresponding period of last year.

60. *General Administration.*—The estimate under this head will be raised by Rs. 4,000 for the purchase of an elephant for the Commissioner of Orissa, and for expenditure on the additional establishment and contingencies of the Legislative Department recently sanctioned in consequence of the expansion of the Legislative Council under the New Councils Act. In view of the actuals of 1892-93, amounting to Rs. 16,37,000, and those of the first five months of the current year, showing an increase of Rs. 6,000 over those of the corresponding period of last year, the estimate for 1893-94 will be placed at Rs. 16,40,000.

61. *Jails.*—The estimate under this head will be reduced by Rs. 6,860, which has been made over to the Public Works Department for strengthening and executing repairs to the barracks in the Rajshahi Central Jail, and for the conversion of No. 4 Yard of the Alipore Jail into a workshop. The grant will stand at Rs. 21,72,000.

62. *Police.*—The Government of India have raised the estimate of this Government by Rs. 75,000 for Lushai charges. This will again be raised by Rs. 4,000 to meet the cost of the additional police force sanctioned for the Patuakhali Municipality, of arrears of rent due to the East Indian Railway Company for accommodation of the State Railway Police, and of the charges for police guards employed at the Secretariat Building in Calcutta: the last charge has hitherto been borne by the Public Works Department, but will now be adjusted in the Civil Department. Additional grants have also been made for five additional Police Inspectors to be employed in the Patna Division at a total cost of Rs. 4,000, and for the employment of 250 constables with a proportion of superior officers for eight months: adding a sum of Rs. 600 for accoutrements, the total extra cost under this head will hardly be less than Rs. 16,000. A sum of Rs. 2,000, being the moiety of cost of a police van for Calcutta, has also been sanctioned. The estimate must therefore be raised by Rs. 22,000 or to Rs. 56,81,000 in all.

63. *Marine.*—The estimate passed by the Government of India, amounting to Rs. 10,37,000, includes a provision of Rs. 1,50,000 for the balance of the cost of constructing a pilot vessel to replace the *Coleroon.* The charges in 1892-93 on this account amounted to Rs. 99,307 against Rs. 25,000, provided in the revised estimate of the year: a reduction of Rs. 74,000 will therefore be made on this account this year. On the other side an increased provision of Rs. 10,000 will be made for payment of compensation to Captain Petley. The estimate will thus stand at Rs. 9,73,000.

64. *Education.*—The estimate under this head, amounting to Rs. 25,73,000, has been reduced by Rs. 14,000 on account of the following charges which have been eliminated:—

(*a*) A grant of Rs. 7,000 to the District Board of Malda for the construction of the new zilla school building, of which Rs. 5,000 have been met from the Public Works Department budget, and only Rs. 2,000 remain to be provided from the Education budget.

(*b*) A donation of Rs. 1,500 towards the construction of a building for St. Mary's House of Charity.

(*c*) A grant of Rs. 2,500 to the Public Works Department for furniture of the new Art School.

(*d*) A grant of Rs. 3,019 for the construction of two additional rooms in the Taki Government School building.

(*e*) A grant of Rs. 5,123 for the construction of two additional rooms in the zillah school building at Rangpur.

Against these reductions an additional grant of Rs. 6,270 has been made for the employment of a clerk on Rs. 15 per mensem, for each Deputy Inspector of Schools in thirty-eight Board districts with effect from the 1st April 1893. A further provision of Rs. 820 has been sanctioned under the head "Grant for the encouragement of useful publications" to provide for the salary of two clerks employed under Babu Sarat Chunder Dass for the completion of the Tibetian Dictionary. The total grant now stands at Rs. 25,66,000.

65. *Medical.*—The estimate of the Government of India has been raised by Rs. 10,000 to provide for additional remuneration which it is proposed to pay to Civil Surgeons' clerks for doing vaccination duty, for the payment of municipal taxes on the Campbell Medical School which have been raised from Rs. 1,287 to Rs. 4,191, for increased supernumerary pay of Civil Hospital Assistants for nine months, and for other petty increases in the Vaccination Department recently sanctioned by Government. The charges under Hospitals and Dispensaries durng the first five months of the current year show an increase of Rs. 26,000 over those of the corresponding period of last year. Taking all these circumstances into consideration, the total grant for the year will be placed at Rs. 16,20,000 against Rs. 16,13,000, the latest revised estimate for 1892-93.

66. *Scientific and other Minor Departments.*—The estimate under this head has been raised by Rs. 30,000 to provide for the following charges recently sanctioned:—

(*a*) Publication of a revised edition of Mr. Risley's Ethnographic Glossary, including Mr. Risley's deputation allowance.

(*b*) Grant to the Indian Museum for Mr. Mukerji's archæological enquiries in Orissa.

(*c*) Purchase of quinine from Messrs. Kilburn and Company.

A provision of Rs. 50,000 must also be made under this head for the payment of the first instalment to Messrs. Kilburn and Company of the purchase money of the Nimbong Cinchona Plantation. A further grant of Rs. 5,000 is also necessary for effecting certain urgent improvements in the Royal Botanic Gardens, Calcutta. The total estimate will be raised to Rs. 4,49,000.

67. *Superannuation.*—The estimate under this head amounts to Rs. 17,50,000. The actual charges in past years amounted to—

				Rs.	Increase.	
1888-89	...	...	...	13,70,000	.....	
1889-90	...	...	...	14,36,000	66,000	
1890-91	...	...	...	15,13,000	77,000	
1891-92	...	...	...	16,00,000	87,000	
1892-93	...	...	...	17,03,000	1,03,000	
						3,33,000

The increase in the last four years amounted to Rs. 3,33,000, or an average of Rs. 83,000 a year. The actuals in the first five months of the current year show an increase of Rs. 25,000 over those of the corresponding period of last year. In view of these figures, it will not be safe to place the estimate for the current year at a lower figure then Rs. 17,65,000.

68. *Stationery and Printing.*—The expenditure under this head is estimated at Rs 13,05,000 against Rs. 13,56,000, the amount expended in 1892-93. The actuals of the first five months of the current year show an increase of Rs. 15,000 over those of the corresponding period of last year. The estimate will be raised to Rs. 13,80,000.

69. *Miscellaneous.*—The estimate of Rs. 2,29,000 under this head has been raised to Rs. 2,32,000 to provide for a donation of Rs. 1,500 towards the construction of a building for St. Mary's House of Charity, and for the maintenance of the telegraph line between Rampur Hât and Dumka. Applications for grants-in-aid from some of the charitable societies are under consideration, and it has been proposed to make a lump provision of Rs. 1,25,000 for Exchange Compensation Allowance under this head. The total estimate will be placed at Rs. 3,62,000.

70. *Subsidized Railways.*—An additional grant of Rs. 1,563-3 has been sanctioned for land charges in connection with the Duars Railway. The total grant now stands at Rs. 2,843-3 or Rs. 3,000 in round numbers.

71. *Miscellaneous Railway Expenditure.*—A grant of Rs. 1,206-10 has been sanctioned to the Public Works Department to adjust the charges already incurred by the Manager of the Eastern Bengal State Railway for establishment employed on marking out the land for the Sultanpore-Bogra Railway. This amount will be entered in the budget.

72. *Irrigation Major works.*—The estimate of Interest on debt as last revised by the Public Works Department amounts to Rs. 24,44,000 against Rs. 24,48,000 passed by the Government of India. The revised figure has been adopted.

73. *Irrigation Minor Works.*—The estimate under this head as passed by the Government of India amounts to Rs. 15,58,000. A sum of Rs. 1,023 has been made over to the District Board of Burdwan for the construction of culverts on the Grand Trunk Road, and a further sum of Rs. 66-4 to the Road Account, Sonthal Parganas, for reporting gauge readings. The total grant now stands at Rs. 15,57,000, in round numbers.

74. *Civil Works by Public Works Department.*—The grant under this head was originally fixed at Rs. 27,43,000. It now stands at Rs. 25,53,840 in consequence of the following additions and deductions:—

	Rs.	Rs.
As originally fixed		27,43,000
Additions—		
For percentage charges for establishment, tools and plant on Imperial works transferred to the management of local officers	6,377	
For two additional rooms in the Taki Government School building	3,019	
By sale proceeds of the old police buildings at Jalpaiguri	6,930	
For furniture for the new Art School ...	2,500	
For two additional rooms to the zilla school building at Rangpur	5,123	
For the completion of a new Court-house at Siliguri	3,000	
For strengthening and executing repairs to the barracks of the Rajshahi Central Jail ...	4,322	
For the conversion of No. 4 yard of the Alipore Jail into a workshop	2,538	
		33,809

	Rs.	Rs.
Deductions—		
Grant to the Deputy Commissioner, Darjeeling, for a new road at Siliguri	620	
Grant for the maintenance of telegraph line between Rampur Hât and Dumka ...	1,335	
Grant for Police guards employed in keeping watch and ward at Writers' Buildings ...	1,632	
Grants to the Bankipore and Howrah Municipalities for the repairs of roads	2,002	
Grants to the several District Funds for Public Works	1,74,857	
Grants to the District Road Accounts for ditto	16,523	
Grants to the District Road Funds for ditto	26,000	
		2,22,969
Net deduction ...		1,89,160
Grand Total		25,53,840

An additional grant of Rs. 95,000 will be made to the Public Works Department to enable them to undertake the repair of the Darjeeling Hill cart road, and the Teesta Valley road which have been damaged by rain and floods (Rs. 50,000), to carry out repairs urgently required for the Eden Sanitarium Darjeeling (Rs. 30,000), and for the construction of buildings at the Alipur sub-division in the Jalpaiguri district (Rs. 15,000). The total grant will now stand at Rs. 26,49,000.

75. *Civil Works in charge of Civil Officers.*—The difference, Rs. 32,000, between the estimates of the Local Government and the Government of India represents the special provision for the construction of mule bridges over the Tuichang, Phyrang, and Sailang rivers in the South Lushai Hills. The estimate will be retained.

76. *Contributions.*—The sanctioned grants to the various Incorporated Local Funds already amount to Rs. 11,76,746, thus—

	Rs.	Rs.
To the District Funds—		
Annual grant to establish equilibrium between receipts and charges transferred from Provincial account	4,45,035	
Annual grant for the maintenance of certain Provincial roads	2,29,720	
Annual grant for the maintenance of Imperial Civil Works	7,542	
Annual grant for the maintenance of Provincial Civil Works	1,27,926	
Annual grant for allowance to Engineers ...	10,200	
Ditto to the Malda District Board for establishment	600	
Annual grant to the Malda District Board for maintenance of embankments	637	
Annual grant to the Cuttack District Board for repairs of road	862	
Special grant to the Burdwan District Board for arrears of contribution	24,843	
Special grant to the Howrah District Board for arrears of contribution	9,699	
Special grant for Imperial Works in 1893-94 ...	21,403	
Ditto for Provincial Civil Works in 1893-94	1,79,344	
		10,57,811
To the District Road Funds—		
As shown in the Incorporated Local Funds Budget for 1892-93	36,403	
Less amount to be provided by the Board of Revenue from the grant for the management of estates	2,500	
		33,903

	Rs.	Rs.
To the District Road Accounts—		
As shown in the Incorporated Local Funds Budget	87,032	
Less grant to the Chittagong Hill Tracts to be met from the Public Works budget ...	2,000	
		85,032
Total ...		11,76,746

The Lieutenant-Governor has acceded to an application from the District Board of Bhagalpur to be reimbursed Rs. 21,881, being the expenditure incurred by that body on relief works during the scarcity in 1891-92 in excess of the budget provision, and has agreed to make available Rs. 10,000 for expenditure by the Commissioner of Dacca on Famine Relief in that Division during the current year. The total grant will now therefore be placed at Rs. 12,09,000.

77. *Closing balance.*—According to the estimates passed by the Government of India, it was expected that the year would close with a credit balance of Rs. 20,72,000. According to the estimate now adopted, the closing balance will be Rs. 21,75,000 against an opening balance of the year amounting to Rs. 22,47,000. The balance will thus be reduced by Rs. 72,000, and this represents the excess of expenditure over receipts of the year. The total estimate of expenditure now adopted exceeds, however, the total estimate of the Government of India by a net sum of about 4¾ lakhs, which includes 1¼ lakhs for Exchange Compensation Allowance, ½ lakh for grants-in-aid of Famine Relief and other expenditure of District Boards, 1 lakh for urgent public works, ⅓ lakh as part of the purchase money of the Nimbong Cinchona Plantation, ¾ lakh for increase under Stationery and Printing, and ¼ lakh for revaluation of cesses in progress.

ORDER.—Ordered that a copy of this Resolution be submitted to the Government of India, Department of Finance and Commerce, for information.

Ordered also that a copy of the above Resolution be forwarded to the Board of Revenue; to all Commissioners of Divisions; to the Accountant-General; to the Inspectors-General of Civil Hospitals, Police, Jails, and Registration; to the Directors of Public Instruction and Land Records and Agriculture; to the Conservator of Forests; to the Port Officer, Calcutta; to the Superintendent of Royal Botanic Gardens, Calcutta, and to all Departments of this Government, for information.

By order of the Lieutenant-Governor of Bengal,

J. A. BOURDILLON,

Offg. Secretary to the Government of Bengal.

Nos. 5033-80F.

COPY forwarded to the

By order of the Lieutenant-Governor of Bengal,

N. BONHAM-CARTER,

Offg. Under-Secy. to the Govt. of Bengal.

CALCUTTA,
The 25th November 1893.

E. J. H.—Reg. No. 4463C—477—27-11-93.

FINANCIAL DEPARTMENT.

FINANCE.

No. 51F.

CALCUTTA, THE 4TH JANUARY 1893.

FROM H. H. RISLEY, ESQ.,

Secretary to the Government of Bengal,

TO THE SECRETARY TO THE GOVERNMENT OF INDIA,

DEPARTMENT OF FINANCE AND COMMERCE.

SIR,

WITH reference to paragraph 12 of the Resolution of the Government of India, No. 13, dated the 1st January 1889, I am directed to submit the accompanying statements showing the revised estimate for 1892-93 and the estimate for 1893-94 of loans and advances for local purposes and the expected recoveries during those years. It will be seen that out of the allotment of Rs. 8,14,770 made to Bengal in the Resolution of the Government of India, No. 1007, dated the 10th March 1892, a sum of Rs. (32,06,450—28,02,938 =) 4,03,512 will probably be appropriated before 31st March 1893. The net outgoings during 1893-94 are estimated at Rs. (44,67,290—32,06,450 =) 12,60,840.

The Lieutenant-Governor is aware that this demand is a heavy one, but owing to causes of which the Government of India are cognizant a period of unusual activity on the part of District Boards and Municipalities is now setting in, and works of local improvement, more especially drainage and water-works, are being undertaken by most of the wealthier local bodies throughout Bengal. It appears to the Lieutenant-Governor to be of great importance that this enthusiasm for works of local utility which tend directly to improve the health of the people should not be checked by any difficulty on the part of Government in finding the requisite funds, and I am therefore to express a hope that the Government of India may be moved to sanction the estimate now submitted without making any reduction.

I have the honour to be,

SIR,

Your most obedient servant,

H. H. RISLEY,

Secretary to the Government of Bengal.

Nos. 52-57F.

COPY, with a copy of the statements, forwarded to the Board of Revenue; Accountant-General, Bengal; Revenue, Political, Municipal, and Public Works Departments, for information.

By order of the Lieutenant-Governor of Bengal,

H. J. McINTOSH,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 4th January 1893.

Estimate of Loans, Advances and Recoveries for 1892-93 *and* 1893-94.

	Advances to cultivators (class I).	Advances under Drainage and Embankment Acts (class II).	Loans to notabilities (class III).	Loans to local bodies (class IV).	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.
Balance outstanding on 31st March 1892	4,82,542	13,64,193	3,91,211	5,64,992	28,02,938
Advances estimated to be made during 1892-93.	3,31,880	1,29,160	55,000	4,24,691	9,40,731
Total ...	8,14,422	14,93,353	4,46,211	9,89,683	37,43,669
Deduct repayments anticipated during 1892-93.	3,09,159	90,005	76,398	61,657	5,37,219
Balance outstanding on 31st March 1893	5,05,263	14,03,348	3,69,813	9,28,026	32,06,450
Advances estimated to be made during 1893-94.	1,98,100	1,28,129	2,72,000	12,36,055	18,34,284
Total ...	7,03,363	15,31,477	6,41,813	21,64,081	50,40,734
Deduct repayments anticipated during 1893-94.	2,09,726	1,22,791	1,47,852	93,075	5,73,444
Balance outstanding on the 31st March 1894.	4,93,637	14,08,686	4,93,961	20,71,006	44,67,290

Advances and repayments during 1892-93 *under the Land Improvements Loans Act*, 1883, *and the Agriculturists Loans Act*, 1884—(CLASS I).

	Opening balance.	Advances.	Total.	Repayments.	Closing balance.
	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan—					
Burdwan	28,329	3,000	31,329	12,000	19,329
Bankura	43,826	2,000	45,826	10,000	35,826
Birbhum	199	1,000	1,199	64	1,135
Midnapore	16,427	1,500	17,927	2,632	15,295
Hooghly	.....	500	500	.....	500
Total ...	88,781	8,000	96,781	24,696	72,085
Presidency—					
24-Parganas	3,500	3,800	7,300	.....	7,300
Nadia	31,984	1,800	33,784	29,489	4,295
Jessore	5,922	600	6,522	5,469	1,053
Khulna	.....	.....	.....	.....	.....
Murshidabad	4,894	4,000	8,894	2,094	6,800
Total ...	46,300	10,200	56,500	37,052	19,448
Rajshahi—					
Dinajpur	593	15,000	15,593	10,000	5,593
Rajshahi	.....	5,000	5,000	1,500	3,500
Rangpur	.....	.....	.....	.....	8,000
Bogra	.....	8,000	8,000	.....	.....
Jalpaiguri	.....	25,000	25,000	1,000	24,000
Total ...	593	53,000	53,593	12,500	41,093
Dacca—					
Dacca	.....	.....	.....	.....	.....
Faridpur	(—)453	.....	(—)453	.....	(—)453
Backergunge	1,000	.....	1,000	100	900
Total ...	547	.....	547	100	447
Chittagong—					
Noakhali	50	300	350	50	300
Tippera	.....	700	700	.....	700
Total ...	50	1,000	1,050	50	1,000
Patna—					
Patna	.....	1,500	1,500	.....	1,500
Gaya	1,01,557	35,000	1,36,557	24,315	1,12,242
Shahabad	5,473	23,000	28,473	4,000	24,473
Muzaffarpur	42,251	26,000	68,251	42,251	26,000
Darbhanga	6,427	34,000	40,427	9,563	30,864
Saran	71,731	7,000	78,731	51,699	27,032
Champaran	70,258	10,000	80,258	60,000	20,258
Total ...	2,97,697	1,36,500	4,34,197	1,91,828	2,42,369
Bhagalpur—					
Monghyr	40	35,000	35,040	7,494	27,546
Bhagalpur	3,515	36,480	39,995	13,965	26,030
Purnea	14,434	10,000	24,434	7,150	17,284
Sonthal Parganas	1,180	10,200	11,380	3,742	7,638
Total ...	19,169	91,680	1,10,849	32,351	78,498
Orissa—					
Cuttack	8,323	9,500	17,823	.....	17,823
Puri	10,907	14,500	25,407	5,500	19,907
Balasore	2,183	2,500	4,683	2,734	1,949
Total ...	21,413	26,500	47,913	8,234	39,679
Chota Nagpur—					
Singhbhum	.....	.....	.....	.....	.....
Manbhum	7,992	5,000	12,992	2,348	10,644
Palamau	.....	.....	.....	.....	.....
Total ...	7,992	5,000	12,992	2,348	10,644
GRAND TOTAL ..	4,82,542	3,31,880	8,14,422	3,09,159	5,05,263

Advances and repayments during 1893-94 *under the Land Improvements Loans Act,* 1883, *and the Agriculturists Loans Act,* 1884—(CLASS I).

	Opening balance.	Advances.	Total.	Repayments.	Closing balance.
	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan—					
Burdwan	19,329	10,000	29,329	10,000	19,329
Bankura	35,826	2,000	37,826	7,000	30,826
Birbhum	1,135	2,500	3,635	.....	3,635
Midnapore	15,295	4,000	19,295	3,147	16,148
Hooghly	500	5,000	5,500	100	5,400
Total ...	72,085	23,500	95,585	20,247	75,338
Presidency—					
24-Parganas	7,300	4,500	11,800	500	11,300
Nadia	4,295	3,000	7,295	3,145	4,150
Jessore	1,053	1,000	2,053	.....	2,053
Khulna	.....	400	400	.....	400
Murshidabad	6,800	5,000	11,800	2,300	9,500
Total ...	19,448	13,900	33,348	5,945	27,403
Rajshahi—					
Dinajpur	5,593	1,000	6,593	5,093	1,500
Rajshahi	3,500	500	4,000	3,200	800
Rangpur	8,000	.....	8,000	.....	8,000
Bogra	.....	500	500	.....	500
Jalpaiguri	24,000	2,000	26,000	2,000	24,000
Total ...	41,093	4,000	45,093	10,293	34,800
Dacca—					
Dacca	.....	1,000	1,000	.....	1,000
Faridpur	(—)453	.....	(—)453	.....	(—)453
Backergunge	900	1,000	1,900	300	1,600
Total ...	447	2,000	2,447	300	2,147
Chittagong—					
Noakhali	300	300	600	120	480
Tippera	700	500	1,200	100	1,100
Total ...	1,000	800	18,000	220	1,580
Patna—					
Patna	1,500	1,400	2,900	.....	2,900
Gaya	1,12,242	30,000	1,42,242	30,000	1,12,242
Shahabad	24,473	15,000	39,473	8,000	31,473
Muzaffarpur	26,000	12,000	38,000	13,000	25,000
Darbhanga	30,864	17,000	47,864	10,951	36,913
Saran	27,032	10,000	37,032	11,305	25,727
Champaran	20,258	2,000	22,258	20,000	2,258
Total ...	2,42,369	87,400	3,29,769	93,256	2 36,513
Bhagalpur—					
Monghyr	27,546	10,000	37,546	10,092	27,454
Bhagalpur	26,030	4 000	30,030	25,975	4,055
Purnea	17,284	1 000	18,284	14,400	3 884
Sonthal Parganas	7,638	13,500	21,138	3,057	18,081
Total ...	78,498	28,500	1,06,998	53,524	53,474
Orissa—					
Cuttack	17,823	10,000	27,823	9,500	18,323
Puri	19,907	5,000	24,907	8,000	16,907
Balasore	1,949	4,000	5,949	2,441	3,508
Total ...	39,679	19,000	58,679	19,941	38,738
Chota Nagpur—					
Singhbhum	.....	5,000	5,000	.....	5,000
Manbhum	10,644	12 000	22,644	6,000	16,644
Palamau	.....	2,000	2,000	.....	2,000
Total ...	10,644	19,000	29,644	6,000	23 644
GRAND TOTAL ...	5,05,263	1,98,100	7,03,363	2,09,726	4,93,637

Advances and re-payments during 1892-93 *under the Drainage and Embankment Acts.*—(CLASS II).

	Opening balance.	Advances.	Total.	Repayments.	Closing balance.
	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan—					
Burdwan	.....	.....	.....	.....	.....
Birbhum	1,614	.....	1,614	1,614	.....
Midnapore	12,902	40,608	53,510	53,510	.....
Hooghly	13,38,050	30,000	13,68,050	31,659	13,36,391
Total ...	13,52,566	70,608	14,23,174	86,783	13,36,391
Presidency—					
24-Parganas	24,500	9,508	34,008	1,501	32,507
Total ...	24,500	9,508	34,008	1,501	32,507
Rajshahi—					
Bogra	45	.....	45	16	29
Total ...	45	.....	45	16	29
Dacca—					
Backergunge	12	.....	12	.....	12
Total ...	12	.....	12	.....	12
Patna—					
Patna	793	.....	793	.....	793
Gaya	158	.....	158	.....	158
Muzaffarpur	(—)25,216	16,500	(—)8,716	(—)25,216	16,500
Darbhanga	8,426	7,072	15,498	12,340	3,158
Saran	.....	23,900	23,900	10,090	13,810
Total ...	(—)15,839	47,472	31,633	(—)2,786	34,419
Bhagalpur—					
Monghyr	3,620	1,572	5,192	4,491	701
Bhagalpur	(—)711	.....	(—)711	.....	(—)711
Total ...	2,909	1,572	4,481	4,491	(—)10
GRAND TOTAL ...	13,64,193	1,29,160	14,93,353	90,005	14,03,348

Advances and repayments during 1893-94 under the Drainage and Embankment Acts—(CLASS II).

	Opening balance.	Advances.	Total.	Repayments.	Closing balance.
	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan—					
Burdwan	.....	10,000	10,000	.....	10,000
Birbhum	.....	.....	.....	.....	.....
Midnapore	.....	.....	.....	.....	.....
Hooghly	13,36,391	30,710*	13,67,101	68,852	12,98,249
Total ...	13,36,391	40,710	13,77,101	68,852	13,08,249
Presidency—					
24-Parganas	32,507	3,150†	35,657	1,501	34,156
Total ...	32,507	3,150	35,657	1,501	34,156
Rajshahi—					
Bogra	29	.....	29	.....	29
Total ...	29	.....	29	.....	29
Dacca—					
Backergunge	12	.....	12	.....	12
Total ...	12	.....	12	.....	12
Patna—					
Patna	793	.....	793	.....	793
Gaya	158	.....	158	.....	158
Muzaffarpur	16,500	16,500‡	33,000	16,500	16,500
Darbhanga	3,158	6,748	9,906	6,817	3,089
Saran	13,810	58,900§	72,710	27,000	45,710
Total ...	34,419	82,148	1,16,567	50,317	66,250
Bhagalpur—					
Monghyr	701	2,121	2,822	2,121	701
Bhagalpur	(—) 711	.....	(—) 711	.....	(—) 711
Total ..	(—) 10	2,121	2,111	2,121	(—) 10
GRAND TOTAL ...	14,03,348	1,28,129	15,31,477	1,22,791	14,08,686

	Rs.
Howrah ...	10,710
Rajapore ...	
Barajola ...	
Ampta ...	20,000
Total ...	30,710

‡ For Gandak and Tursa embankments.

§ „ Ditto embankment 23,900

„ Gogra ditto 35,000

Total ... 58,900

† For Churial khal.

Famine advances and loans to Notabilities, 1892-93.—(CLASS III).

	Opening balance.	Advances.	Total.	Repayments.	Closing balance.
	Rs.	Rs.	Rs.	Rs.	Rs.
Presidency—					
24-Parganas ...	33,152	45,000(a)	78,152	6,000	72,152
Rajshahi—					
Darjeeling	.....	10,000(b)	10,000	.....	10,000
Patna—					
Gaya	3,19,098	.....	3,19,098	52,431	2,66,667
Shahabad	13,475	.....	13,475	.....	13,475
Orissa—					
Cuttack	25,486	.....	25,486	17,967	7,519
Total ...	3,91,211	55,000	4,46,211	76,398	3,69,813

(a) Loan to Prince Jahan Kadr.
(b) Loan to the Lady Superioress of the Loretto Convent, Darjeeling.

Famine advances and loans to Notabilities, 1893-94.—(CLASS III).

	Rs.	Rs.	Rs.	Rs.	Rs.
Presidency—					
24-Parganas ...	72,152	.....	72,152	6,000	66,152
Rajshahi—					
Darjeeling	10,000	.....	10,000	1,000	9,000
Patna—					
Gaya	2,66,667	2,72,000(a)	5,38,667	1,33,333	4,05,334
Shahabad	13,475	.....	13,475	.....	13,475
Orissa—					
Cuttack	7,519	.....	7,519	7,519	.....
Total ...	3,69,813	2,72,000	6,41,813	1,47,852	4,93,961

(a) Loan to the Deo Estate.

Loans to Municipalities and other public bodies, 1892-93.—(CLASS IV).

	Opening balance.	Advances.	Total.	Repayments.	Closing balance.
	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan—					
Hooghly (M.)* ...	30,000	.....	30,000	1,100	28,900
Rajshahi—					
Dinajpur (D.B.) ...	80,000	40,000	1,20,000	.....	1,20,000
Rajshahi (Boalia M.) ...	13,909	616	14,525	1,878	12,647
Darjeeling (M.) ...	45,935	35,000	80,935	7,103	73,832
Jalpaiguri (D.B.) ...	20,618	.....	20,618	5,000	15,618
Dacca—					
Dacca (M.)	1,23,784	.....	1,23,784	5,076	1,18,708
Faridpur (M.) ...	5,000	.....	5,000	1,000	4,000
Chittagong—					
Chittagong	.....	800	800	.....	800
Chittagong Port Trust ...	1,27,225	72,775	2,00,000	13,000	1,87,000
Tippera	1,338	.....	1,338	.....	1,338
Patna—					
Patna (M.)	72,066	(a)1,60,000	2,32,066	15,000	2,17,066
Shahabad	.....	(b) 55,500	55,500	.....	55,500
Muzaffarpur (M.) ...	.....	(c) 45,000	45,000	.....	45,000
Saran (D.B.) ...	45,117	.....	45,117	10,000	35,117
Chapra (M.)	.....	5,000	5,000	.....	5,000
Orissa—					
Puri (M.)	.....	10,000	10,000	2,500	7,500
Total ...	5,64,992	4,24,691	9,89,683	61,657	9,28,026

* M. signifies Municipality.
† D. B. „ District Board.
(a) For drainage.
(b) Rs. 50,000 for Arrah water-works to be taken in equal proportion by the Arrah Municipality and Shahabad District Board.
Rs. 2,000 for Dumraon Municipality.
Rs. 3,500 for Jagdispore Municipality.
(c) For drainage.

Loans to Municipalities and other local bodies, 1893-94.—(CLASS IV).

	Opening balance.	Advances.	Total.	Repayments.	Closing balance.
	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan—					
Birbhum (Suri M.) ...	.....	(a) 2,500	2,500	.....	2,500
Hooghly (M.) ...	28,900	.....	28,900	1,200	27,700
Howrah (M.) ...	.....	(b) 5,20,000	5,20,000	.....	5,20,000
Presidency—					
Jessore (M.) ...	.....	(c) 15,000	15,000	.....	15,000
Rajshahi—					
Dinajpur (D. B.) ...	1,20,000	40,000	1,60,000	1,000	1,59,000
Ditto (M.) ...	.....	10,000	10,000	.....	10,000
Rajshahi	12,647	555	13,202	1,878	11,324
Pabna (M.)	.....	(d) 20,000	20,000	1,000	19,000
Darjeeling (M.) ...	73,832	(e) 35,000	1,08,832	9,447	99,385
Jalpaiguri (D. B.) ...	15,618	.....	15,618	5,000	10,618
Ditto (M.) ...	.....	20,000	20,000	.....	20,000
Dacca—					
Dacca (M.)	1,18,708	.....	1,18,708	2,000	1,16,708
Faridpur (M.) ...	4,000	.....	4,000	500	3,500
Mymensingh (D.B.) ...	.....	(f) 1,00,000	1,00,000	4,500	95,500
Chittagong—					
Chittagong	800	.....	800	.....	800
Chitagong Port Trust ...	1,87,000	.....	1,87,000	14,000	1,73,000
Tippera (M.) ...	1,338	.....	1,338	500	838
Patna—					
Patna (M)	2,17,066	(g) 1,58,000	3,75,066	16,000	3,59,066
Do. (D. B.) ...	.....	(h) 1,00,000	1,00,000	.....	1,00,000
Shahabad	55,500	(i) 1,52,000	2,07,500	20,000	1,87,500
Muzaffarpur (M.) ...	45,000	(j) 45,000	90,000	1,650	88,350
Sarun (D. B.) ...	35,117	.....	35,117	11,000	24,117
Chapra (M.)... ...	5,000	.....	5,000	900	4,100
Orissa—					
Puri (M.)	7,500	15,000	22,500	2,500	20,000
Chota Nagpur—					
Manbhum (Purulia M.) ...	.....	3,000	3,000	.....	3,000
Total ...	9,28,026	12,36,055	21,64,081	93,075	20,71,006

(a) For drainage.

		Rs.
(b)	,, water-works in riparian Municipalities	5,00,000
	,, extension of gas	12,000
	,, acquiring Hadua tank	8,000
	Total ...	5,20,000

(c) ,, excavation of tanks.
(d) ,, drainage.
(e) ,, water-works.
(f) ,, a bridge over the Brahmaputra.
(g) ,, drainage.
(h) ,, the construction of steam tramway from Bukhtiarpur to Bihar.
(i) Rs. 1,50,000 for Arrah water-works. To be taken in equal proportions by the Arrah Municipality and Shahabad District Board.
Rs. 2,000 for Bhabua Municipality.
(j) For drainage.

A. Mc L—Reg. No. 5536C—202—6-1-96.

No. 1012-A.

GOVERNMENT OF INDIA.

FINANCE AND COMMERCE DEPARTMENT.

ACCOUNTS AND FINANCE.
Estimates and Accounts.

RESOLUTION.

Calcutta, the 11th March 1893.

READ the under-mentioned letters from Local Governments and Administrations furnishing the Revised Estimates for 1892-93 and the Budget Estimates for 1893-94 of Provincial loans and advances :—

1. From the Chief Commissioner, Central Provinces, No. 8850, dated the 21st December 1892.
2. From the Chief Commissioner, Burma, No. 511-2 L—1, dated the 27th January 1893.
3. From the Chief Commissioner, Assam, No. 180 Return-153 A, dated the 1st February 1893.
4. From the Government of Bengal, No. 51 (Financial), dated the 4th January 1893.
5. From the Government of the North-Western Provinces and Oudh, No. 144, dated the 12th January 1893.
6. From the Government of the Punjab, No. 2285, dated the 26th December 1892, and No. 241, dated the 4th February 1893.
7. From the Government of Madras, No. 2 (Financial), dated the 7th January 1893.
8. From the Government of Bombay, No. 3 (Financial), dated the 3rd January 1893.

Read also—

Telegram from the Government of the Punjab, No. 88, dated the 17th February 1893, requesting that the Revised Estimate for 1892-93 and the Budget Estimate for 1893-94 of loans under Class IV.—Loans to Municipal and other Local Bodies in the Punjab may respectively be reduced and increased by R60,000.

RESOLUTION.—The following table shows the figures proposed by Local Governments and those adopted by the Government of India for the Revised Estimates for 1892-93 :—

(*In thousands of rupees.*)

	AS PROPOSED BY LOCAL GOVERNMENTS.							AS SANCTIONED BY THE GOVERNMENT OF INDIA.						
	LOANS AND ADVANCES.					Recoveries.	Net outgoings.	LOANS AND ADVANCES.					Recoveries.	Net outgoings.
	Class I.	Class II.	Class III.	Class IV.	Total.			Class I.	Class II.	Class III.	Class IV.	Total.		
Central Provinces	2,25	...	...	1,30	3,55	1,22	2,33	2,25	...	...	1,30	3,55	1,40	2,15
Burma { Upper	2,61	...	...	43	3,04	3,12	—8	2,61	..	...	43	3,04	3,12	—8
Burma { Lower	39	...	...	50	89	57	32	39	...	...	50	89	57	32
Assam	6	...	...	2	8	4	4	6	..	...	2	8	4	4
Bengal	3,32	1,29	55	4,25	9,41	5,37	4,04	3,32	1,29	55	4,25	9,41	5,37	4,04
North-Western Provinces and Oudh	7,07	3	...	10,00	17,10	7,27	9,83	7,07	3	...	10,00	17,10	7,80	9,30
Punjab	6,40	...	...	5,06	11,46	4,11	7,35	6,40	...	...	5,06	11,46	4,11	7,35
Madras	23,00	...	..	2,44	25,44	2,95	22,49	22,50	...	...	1,94	24,44	3,65	20,79
Bombay	9,34	55	2	2,34	12,25	4,94	7,31	8,34	55	2	2,34	11,25	4,94	6,31
TOTAL	54,44	1,87	57	26,34	83,22	29,59	53,63	52,94	1,87	57	25,84	81,22	31,00	60,22

The alterations in the Revised Estimates are based on the latest actuals received from account offices.

2. The demands of the Local Governments for 1893-94 aggregate R74,83,000. On a consideration of the Ways and Means Estimate of the year, the Government of India have decided to allot a net sum of R27,62,000, distributed as follows :—

(*In thousands of rupees.*)

	ESTIMATES PROPOSED BY LOCAL GOVERNMENTS.							ESTIMATE SANCTIONED BY THE GOVERNMENT OF INDIA.						
	LOANS AND ADVANCES.					Recoveries.	Net outgoings.	LOANS AND ADVANCES.					Recoveries.	Net outgoings.
	Class I.	Class II.	Class III.	Class IV.	Total.			Class I.	Class II.	Class III.	Class IV.	Total.		
Central Provinces	2,50	...	...	3,00	5,50	1,56	3,94	1,75	...	...	1,00	2,75	1,56	1,19
Burma { Upper	2,84	...	...	10	2,94	3,12	—18	2,84	...	...	10	2,94	3,12	—18
Burma { Lower	9	...	...	75	84	91	—7	9	...	...	75	84	91	—7
Assam	6	...	...	...	6	2	4	6	...	...	...	6	2	4
Bengal	1,98	1,28	2,72	12,36	18,34	5,73	12,61	1,98	1,28	2,72	4,86	10,84	5,73	5,11
North-Western Provinces and Oudh	5,55	1	...	24,00	29,56	6,64	22,92	5,55	1	...	10,00	15,56	6,64	8,92
Punjab	5,00	...	50	7,41	12,91	4,74	8,17	5,00	...	...	3,00	8,00	4,74	3,26
Madras	20,00	...	...	4,55	24,55	4,49	20,06	10,00	...	...	2,55	12,55	4,49	8,06
Bombay	10,05	28	...	3,00	13,33	5,99	7,34	6,00	28	...	1,00	7,28	5,99	1,29
TOTAL	48,07	1,57	3,22	55,17	1,08,03	33,20	74,83	33,27	1,57	2,72	23,26	60,82	33,20	27,62

3. The amounts payable by the Local Governments to the Imperial Government as interest on the Provincial Loan and Advance Accounts in 1892-93 and 1893-94 are shown in the following table :—

(*In thousands of rupees.*)

	1892-93.					1893-94.			
	Opening balance.	Net amount of loans to be made.	Closing balance.	Mean of balances in columns 1 and 3.	Interest at 4 per cent. on column 4 payable to Imperial Government.	Net amount of loans to be made.	Closing balance.	Mean of balances in columns 3 and 7.	Interest at 4 per cent. on column 8 payable to Imperial Government.
	1	2	3	4	5	6	7	8	9
Central Provinces	7,87	2,15	10,02	8,94	35	1,19	11,21	10,61	42
Lower Burma	2,89	32	3,21	3,05	12	—7	3,14	3,17	13
Assam	11	4	15	13	1	4	19	17	1
Bengal	27,98	4,04	32,02	30,00	1,20	5,11	37,13	34,58	1,38
North-Western Provinces and Oudh	54,39	9,30	63,69	59,04	2,36	8,92	72,61	68,15	2,72
Punjab	48,27	7,35	55,62	51,95	2,08	3,26	58,88	57,25	2,29
Madras	25,08	20,79	45,87	35,47	1,42	8,06	53,93	49,90	2,00
Bombay	48,04	6,31	54,35	51,20	2,05	1,29	55,64	55,00	2,20
TOTAL	2,14,63	50,30	2,64,93	2,39,78	9,59	27,80	2,92,73	2,78,83	11,15

Necessary entries have been made in the Provincial Revised and Budget Estimates for the amounts of interest, shown in columns 5 and 9, which are chargeable to Provincial Revenues; and the Comptroller and Auditor General should show such amounts under "13—Interest on Debt" by deduction from the Imperial share and addition to the Provincial share.

4. The Comptroller and Auditor General should also enter in his Ways and Means Estimate the figures in the last three columns of the statements in paragraphs 1 and 2.

ORDER.—Ordered, that this Resolution be communicated to the Home and Revenue and Agriculture Departments; to all Local Governments and Administrations (except Coorg, Ajmere, and Hyderabad); to the Comptroller and Auditor General; and to all Accountants General and Comptrollers (except Comptroller, Hyderabad, and Comptroller, Post Office).

R. A. GAMBLE,

Offg. Under-Secy. to the Govt. of India.

GOVERNMENT OF INDIA.

Finance and Commerce Department.

ACCOUNTS AND FINANCE.
Estimates and Accounts.

RESOLUTION.

To

THE HOME AND REVENUE AND AGRICULTURE DEPARTMENTS.

ALL LOCAL GOVERNMENTS AND ADMINISTRATIONS (EXCEPT COORG, AJMERE, AND HYDERABAD).

THE COMPTROLLER AND AUDITOR GENERAL.

ALL ACCOUNTANTS GENERAL AND COMPTROLLERS (EXCEPT COMPTROLLER, HYDERABAD, AND COMPTROLLER, POST OFFICE).

No. 1012-A.

Dated Calcutta, the 11th March 1893.

Orders on the Local Loans Estimates, Revised for 1892-93, and Budget for 1893-94.

G. I C. P. O.—No. 649 F. & C. D.—11-3 93.—650.—S. J. D'S.

EXCLUDED LOCAL FUNDS BUDGET ESTIMATE FOR 1893-94.

No. 02B.T., dated Fort William, the 7th April 1893.

Memo. by—O. T. Barrow, Esq., Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Financial Department.

ESTIMATE

EXCLUDED

Names of Funds.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th November 1892.			Increase.	Decrease.	Revised estimate, 1892-93.	Estimate of 1893-94.		Passed by Government.
			Last four months of 1891-92.	First eight months of 1892-93.	Total.				Proposed by Local Officers.	Revised by Accountant-General.	
Abstract of Receipts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs	Rs.	Rs.	Rs.	Rs.
Opening balance .	2,11,879	2,17,410		...			....	2,17,410		2,27,971	2,27,971
Police Funds.											
Railway Police clothing ..	2,302	2,550	1,051	1,176	2,227	.....	63	2,000	2,468	2,487	2,487
Calcutta and Suburban Police Superannuation			... .	.....	..	26,097	..	11,617	26,097	26,097	26,097
Marine Funds.											
Puri Port ...	2,862	2,500	1,563	212	1,775	.	322	2,000	2,178	2,178	2,178
Hospital Port Dues ..	68,067	65,000	24,108	37,452	61,460	... ..	.. .	71,000	65,000	65,000	65,000
Balasore Port	7,927	17,733	6,637	1,386	8,023		2,898	18,000	15,340	14,840	16,140
Cuttack Port	15 498	10,010	8,436	5,783	14,219	. ....	838	9,000	9,172	9,172	9 172
Total .	94,354	95,243	40,644	44,833	85,477	...	4,053	1,00,000	91,690	91,190	92,490
Education Funds.											
Jodu Nath Mukerjee's Scholarship .. .	378		378	..	378	...	.....	... ..	.....	...	.....
Hindu College . ..	5,324	5,344	.....	5,335	5,335	...	.....	5,000	6,577	5,344	5,344
Durga Churn Laha's Scholarship	2,966	3,032	939	2,027	2,966	.....	.....	3,000	3,012	3,032	3,032
Jogiara Estate ...	1,200	1,200		.....	.....	..	...	1,000	1,650	1,200	1,200
Vizianagram Scholarship	.	...	...	...		.....		..	. ...	.....	
Khond Mahal School ..	6,379	4,100	5,806	177	5,983	.....	4,100	6,000	.... .	...	.....
Total ..	16,247	13,676	7,123	7,539	14,662	.....	4,100	15,000	11,239	9,576	9,576
Medical and Charitable Funds.											
Juggernath Road Lodging House	6,657	..	.....	5,266	5,266	9,259	....	6,000	9,259	9,259	9,259
Pilgrims' Lodging-house	21,075	35,143	1,363	15,175	16,538	. ...	10,004	24,000	25,139	25,139	25,139
Balasore Pilgrims' Hospital	993	1,137	496	723	1,219	... ..	.....	1,000	1,137	1,137	1,137
Chonee Lal Seal's Dispensary	1,998	2,000	. ...	1,995	1,995	.....		2,000	2,000	2,000	2 000
Unnochutter	5,908	5,870	3,412	3,834	7,246	.....	.....	6,000	5,870	5,870	5,870
Total ...	36,631	44,150	5,271	26,993	32,264	9,259	10,004	39,000	43,405	43,405	43,405
Public Works Funds.											
Khord Mahal Road ...	5,623	4,300	3,142	3,203	6,345	... .	.....	5,000	4,300	4,300	4,300
Darjeeling Improvement	28,812	26,960	15,515	11,332	26,847	126	.....	26,000	27,086	27,086	27,086
Juggernath Road ..	7,689	.....	1,589	.....	1,589	.....	.	... .	.....	.....	...
Wahabee	.....	.. ...	. ..	.....	. ....	.....	.....	.....	. ....	.....	..
Total ...	42,124	31,260	20,246	14,535	34,781	126	.	31,000	31,386	31,386	31,386
Miscellaneous Funds.											
Muhammadan Burial Board	1,743	5,814	....	1,814	1,814	186	... .	2 000	6,000	6,000	6,000
Zoological Gardens	43,312	36,892	15,831	22,282	38,113	1,414	... .	38,000	38,306	38,306	38,306
Christian Burial Board	14,265	11,760	4,994	5,612	10,606		1,310	11,000	10,450	10,450	10,450
Mohsin Endowment	1,14,157	1,18,441	22,274	92,313	1,14,587	718	.....	1,15,000	71,883	1,19,159	1,19,159
Western Duars Market	.....		.....	8,519	8,519	17,040	.....	12,000	17,040	17,040	17,040
Total ...	1,73,477	1,72,907	43,099	1,30,540	1,73,639	19,358	1,310	1,78,000	1,43,673	1,90,955	1,90,955
Cantonment Funds.											
Cuttack Cantonment ..	4,441	4,715	1,451	3,365	4,816	.....	.. ..	4,677	4,715	4,715	4,715
Alipore ,, ...	2,188	2,550	723	1,625	2,348	..	250	2,500	2,408	2,300	2,300
Dum-Dum ,, ...	9,068	9,110	3,256	6,165	9,421	2,630	.....	11,740	11 740	11,740	11,740
Barrackpore ,, ..	15,798	19,455	5,053	10,970	16,023	2,973		23,521	22,428	22,428	22,428
Darjeeling ,, ...	3,015	3,640	590	1,783	2,373	. ....	432	2,974	3,214	3,214	3,214
Buxa ,, ..	1,934	1,880	586	1,139	1,725	18	.....	1,750	1,898	1,898	1,898
Dorunda ,, ...	1,643	1,878	623	1,401	2,024	31	.....	2,328	1,909	1,909	1,909
Dinapore ,, ...	16,088	14,875	6,955	11,948	18,903	425	... .	17,500	15,300	15,300	15,300
Total .	54,175	58,109	19,237	38,396	57,633	6,077	682	66,990	63,612	63,504	63,504
Total Receipts	4,19,310	4,17,895	1,36,671	2,64,012	4,00,683	60,017	20,212	4,48,607	4,13,570	4,58,600	4,59,900
Grand Total	6,31,189	6,35,305				40,705		6,61,017		6,86,571	6,87,871

FOR 1893-94.

LOCAL FUNDS.

Names of Funds.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th November 1892. Last four months of 1891-92.	First eight months of 1892-93.	Total.	Increase.	Decrease.	Revised estimate, 1892-93.	Estimate of 1893-94. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.
Abstract of Expenditure.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Police Funds.											
Railway Police clothing	2,320	3,000	1,909	747	2,656	.....	500	2,000	2,468	2,500	[illegible]
Calcutta and Suburban Police Superannuation	.....	.. ...	.....	.....	.....	23,349	. ...	1,000	23,349	23,349	23,349
Marine Funds											
Puri Port	786	755	291	524	815	15	.....	1,000	770	770	770
Hospital Port Dues ..	47,480	66,860	27,332	20,471	47,803	...	11,860	48,000	27,221	55,000	55,509
Balasore Port	17,613	16,961	8,629	8,724	17,353	1,523	.....	17,000	17,326	17,886	18,836
Cuttack Port	6,917	8,143	2,005	5,480	7,485	217	.....	8,000	8,593	8,350	8,350
Total ..	72,776	92,119	38,257	35,199	73,456	1,747	11,860	74,000	54,210	82,006	1,13,466
Education Funds.											
Jodu Nath Mukerjee's Scholarship	196	.. ...	107	14	121	.....	... ..	1,000	.....	.....	
Hindu College	4,955	4,955	1,675	3,190	4,865	.....	.. ..	5,000	4,920	4,955	4,955
Durga Churn Laha's Scholarship	2,966	3,037	1,002	2,010	3,012	.. ...	.....	3,000	3,012	3,037	[illegible]37
Joglara Estate .. .	1,115	984	369	625	994	.....	.....	1,000	984	984	984
Vizianagram Scholarship	1,036	1,818	443	678	1,121	.....	202	1,000	1,600	1,616	1,[illegible]16
Khond Mahal School..	3,128	2,943	867	1,579	2,446	.....	2,943	15,827	.....	.....	..
Total ...	13,395	13,737	4,463	8,096	12,559	.. . .	3,145	26,827	10,516	10,502	1[illegible]92
Medical and Charitable Funds.											
Juggernath Road Lodging-house .	.....	.....	.....	3,859	3,859	9,599	.....	10,000	9,599	9,599	9,599
Pilgrims' Lodging-house ...	26,123	35,257	10,020	9,379	19,399	....	7,944	21,000	27,373	27,313	27,313
Balasore Pilgrims' Hospitals ..	1,108	1,040	522	744	1,266	122	.. ...	1,000	1,162	1,162	1,162
Chonee Lal Seal's Dispensary ...	1,451	2,000	634	2,011	1,367	.....	.....	3,000	2,000	2,000	2,000
Unnochutter	5,502	5,892	2,039	3,773	5,812	60	... ..	6,000	5,952	5,952	5,952
Total ..	34,184	44,189	11,957	19,766	31,723	9,781	7,944	41,000	46,086	46,026	46,026
Public Works Funds.											
Khond Mahal Road ...	3,757	3,619	1,782	2,52[illegible]	4,304	1,020	... .	4,000	4,645	4,645	4,645
Darjeeling Improvement	30,619	42,074	11,035	25,107	36,142	... .	16,015	37,000	26,059	26,059	26,059
Juggernath Road ...	12,654	.....	7,756	.. ..	7,756	.....	.....	...	... ..	.....	.....
Wahabee	6,508	.....	.....	... ..	.....	... ..	.....	.....	... ..	.....	.....
Total ...	53,028	45,693	20,573	27,629	48,202	1,020	16,015	41,000	30,704	30,704	30,704
Miscellaneous Funds.											
Muhammadan Burial Board	1,616	5,814	752	1,058	1,810	186	.....	2,000	6,000	6,000	6,000
Zoological Gardens ...	46,548	37,[illegible]86	20,404	22,208	42,7[illegible]2	1,114	... .	36,000	38,800	39,000	39,000
Christian Burial Board	10,521	11,702	4,179	6,525	10,704	... ..	900	11,000	10,802	10,802	10,802
Mohsin Endowment	1,23,729	1,14,880	56,706	63,574	1,20,280	623	.....	1,20,000	1,15,25[illegible]	1,15,509	1,15,509
Western Duars Market		.....	.. ...	3,203	3,203	16,624	.....	10,000	16,684	16,684	16,684
Total .	1,82,414	1,70,288	82,131	96,568	1,78,699	18,407	900	1,79,000	1,87,345	1,87,995	1,[illegible]7,995
Cantonment Funds.											
Cuttack Cantonment ...	3,601	4,071	1,291	2,839	4,130	77	.....	4,097	4,148	4,148	3,[illegible]02
Alipore ,, ...	2,359	2,415	780	1,538	2,318	.....	... ..	2,415	2,5[illegible]3	2,415	2,415
Dum-Dum ,, .	8,755	11,674	3,773	7,067	10,840	340	.....	13,780	12,014	12,014	12,014
Barrackpore ,, ...	17,657	17,758	5,861	10,404	16,265	4,828	...	23,4[illegible]2	22,526	22,586	22,526
Darjeeling ,, ..	2,939	3,646	426	1,651	2,077	.....	424	3,261	3,222	3,222	3,[illegible]
Buxa ,, ...	1,728	1,899	581	1,158	1,739	.....	... .	1,899	1,899	1,899	1,[illegible]
Dorunda ,,	1,998	2,104	798	1,650	2,448	... .	82	2,022	2,022	2,022	2,022
Dinapore ,,	16,024	14,411	3,980	11,800	15,780	311	.....	17,770	14,722	14,722	14,722
Total ..	55,061	57,978	17,490	38,107	55,597	5,556	506	68,719	63,076	63,028	62,812
Total Expenditure ..	4,13,779	4,27,004	1,76,780	2,26,112	4,02,892	60,006	40,870	4,33,046	4,17,934	4,46,200	4,77,434
Closing Balance ..	2,17,410	2,08,301	.....		.....	... ..	... .	2,27,971	.....	2,40,371	2,10,437
						19,196					
Grand Total ...	6,31,189	6,35,305	.....	.....	.....			6,61,017		6,86,571	6,87,871

ESTIMATE
EXCLUDED
POLICE

Receipts.

Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th November 1892.			Revised estimate, 1892-93.	Estimate of 1893-94.		Passed by Government.
			Last 4 months of 1891-92.	First 8 months of 1892-93.	Total.		Proposed by Local Officers.	Revised by Accountant-General.	
Railway Police Clothing.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	1,245	1,227				1,227		1,227	1,227
Miscellaneous Receipts.									
Annual grant at Rs. 8 for each man ...	2,302	1,984	1,051	1,176	2,227		2,468	2,487	2,487
Value of great-coats		364							
Sale-proceeds of old clothing		30							
Other receipts		152							
Total	2,302	2,550	1,051	1,176	2,227	2,000	2,468	2,487	2,487
GRAND TOTAL	3,547	3,777				3,227		3,714	3,714

Estimate of the Assistant Inspector-General, Government Railway Police, Howrah.

Calcutta and Suburban Police Superannuation.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance							10,617	10,617	10,617
Interest and Debentures							17,171	17,171*	17,171
Deductions from pay of Constables on and below Rs. 20 pay.							8,726	8,726	8,726
Miscellaneous							200	200	200
Total ...						11,617	26,097	26,097	26,097
GRAND TOTAL ...						11,617	36,714	36,714	36,714

* The details of this are as follows :—

	Rs.
Rupees 1,49,300, Port Trust Debentures at 5½ per cent. per annum	8,211
,, 1,56,000, Municipal Debentures of 1887-88 at 5 per cent. per annum	7,800
,, 11,500 of 1889-90 at 5 per cent. per annum	575
,, 13,000 of 1891-92 at 4½ per cent. per annum	585
Total ...	17,171

Estimate of the Commissioner of Police, Calcutta, retained. Its formation into an Excluded Local Fund sanctioned in Bengal Government No. 4081F, dated 4th November 1892.

6

MARINE

Hospital Port Dues.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	1,02,173	1,22,780				1,22,780		1,45,780	1,45,780
Hospital port dues	68,067	65,000	24,008	37,452	61,460	71,000	65,000	65,000	65,000
GRAND TOTAL ...	1,70,240	1,87,780				1,93,780		2,10,780	2,10,780

Estimate of the Port Officer of Calcutta retained.

FOR 1893-94.

LOCAL FUNDS.

FUNDS.

Expenditure.

Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th November 1892. Last 4 months of 1891-92.	First 8 months of 1892-93.	Total.	Revised estimate, 1892-93.	Estimate of 1893-94. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.
Railway Police Clothing.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for Treasury establishments	21	30	21	.....	21		.....	32	32
Cost of clothing purchased ... ... Washing old clothing and conveyance charges. Miscellaneous	2,299	2,970	1,888	747	2,635		2,468	2,468	2,468
Total	2,320	3,000	1,909	747	2,656	2,000	2,468	2,500	2,500
Closing balance	1,227	777				1,227		1,214	1,214
GRAND TOTAL	3,547	3,777				3,227		3,714	3,714

Estimate of the Assistant Inspector-General, Government Railway Police, Howrah.

Calcutta and Suburban Police Superannuation.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for Treasury Establishments.							.....	.....	.....
Pensions							20,134	20,134	20,134
Gratuities							2,392	2,392	2,392
Establishment							720	720	720
Contingencies							55	55	55
Auditor's fee							48	48	48
Total ...						1,000	23,349	23,349	23,349
Closing balance ...						10,617	13,365	13,365	13,365
GRAND TOTAL ...						11,617	36,714	36,714	36,714

Estimate of the Commissioner of Police, Calcutta, retained.

FUNDS.

Hospital Port Dues.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for Treasury establishments	245	500	245	.....	245		.....	270	279
Grant-in-aid to Diamond Harbour Dispensary	105	.....	105	.....	105		.....	.....	.....
Charges for sick seamen sent to hospital and lunatic asylum	22,122	28,000	18,017	5,625	23,642		.....	25,500	45,000
Charges for sending convalescent European sailors from the hospitals in Calcutta, &c., to the Eden Sanitarium in Darjeeling	.....	.....	.....	.....	.....		.....	(a)2,000	2,000
Health Officer, including house allowance	13,921	15,600	4,534	9,686	14,220		15,600	15,600	15,600
Inspector	5,303	960	1,735	3,834	5,569		960	960	960
Clerks		480					480	480	480
Servants		168					168	168	168
Steam-launch relief and dinghee ...		1,048					1,048	1,048	1,048
Sheestie		35					35	35	35
Doolie-bearers		1,584					1,584	1,584	1,584
Crew for the *Pansy*		387					387	387	387
Crew for the bowlie (cutter)		1,652					.....	(b)	.....
Steam-cutter		1,260					1,048	1,048	1,048
Office and house-rent	121	.....	.....	.....	.....		960	(c)960	960
Travelling allowance	28	.....	.....	.....	.....		.....	.....	.....
Postage charges	.....	12	.....	.....	.....		12	12	12
Office contingencies	275	320	91	16	107		320	320	320
Petty construction and repairs	.....	322	.....	.....	.....		635	(d)635	635
Miscellaneous	.....	115	.....	.....	.....		73	73	73
Cost of coal for steam-launch and steam-cutter	.....	2,720	.....	.....	.....		2,000	2,000	2,000
Repairs of steam-launch and *Pansy* ...	.....	1,000	.....	.....	.....		1,000	1,000	1,000
Steam-launch for Health Officer ...	.....	10,000	.....	.....	.....		.....	.....	10,000
Dockyard services and supplies	5,280*	1,136	2,605	1,310	3,915		750	750	750
Share of Municipal rates and taxes ...	.....	161	.....	.....	.....		161	161	161
Total ...	47,460	66,860	27,332	20,471	47,803	48,000	27,221	55,000	84,500
Closing balance ...	1,22,780	1,20,920				1,45,780		1,55,780	1,26,280
GRAND TOTAL ...	1,70,240	1,87,780				1,93,780		2,10,780	2,10,780

(a) Sanctioned in Government of Bengal No. 783Medl., dated 6th March 1893, to the address of the Inspector-General of Civil Hospitals in Bengal.
(b) Services dispensed with.
(c) *Vide* Government order No. 2222Marine, dated 23rd September 1892.
(d) Average of estimates of last three years.

The closing balance shows an increase of Rs. 10,000. Attention is invited to paragraph 15 of the Annual Report on Local Funds, dated the 18th August 1892.

ESTIMATE

EXCLUDED

MARINE

Receipts.

HEADS AND ITEMS.	Actuals, 1891-92.	Budget estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH NOVEMBER 1892.			Revised estimate, 1892-93.	ESTIMATE OF 1893-94.		Passed by Government.
			Last 4 months of 1891-92.	First 8 months of 1892-93.	Total.		Proposed by Local Officers.	Revised by Accountant-General.	
Balasore Port.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	—3,637	—13,323				—13,323	—6,968	—12,323	—12,323
Port dues on vessels	2,912	2,470					2,700	2,700*	4,000
Contribution from Government	5,000	15,000					12,000	12,000†	12,000
Fees and fines	.....	.....					.....	.....	.....
Mooring fees	.....	.....					.....	.....	.....
Miscellaneous receipts	2	26					14	14	14
Registration fees	.....	57					28	28	28
Discharge fees	.....	.....					.....	.....	.....
Salvage fees	.....	.....					.....	.....	.....
Sale of charts	.....	.....					.....	.....	.....
Sale-proceeds of unclaimed wrecked property.	1	34					18	18	18
Other receipts	.....	40					20	20	20
Sale-proceeds of old stores...	12	106					60	60	60
Total ...	7,927	17,733	6,637	1,386	8,023	18,000	15,340	14,840	16,140
GRAND TOTAL ...	4,290	4,410				4,677	8,372	2,517	3,817

* Estimated for witn reference to actuals.
† Sanctioned in Financial Department Resolution No. 5179F, dated 31st December 1892.

Cuttack Port.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	—11,256	—2,675				—2,675	10,000	—1,675	—1,675
Port dues on vessels...	10,443	10,000					9,162	9,162	9,162
Fees and fines	.....	.....					.....	.....	.....
Registration fees	.....	.....					.....	.....	.....
Discharge fees	.....	.....					.....	.....	.....
Salvage fees	.....	.....					.....	.....	.....
Mooring fees	.....	.....					.....	.....	.....
Sundry receipts	55	10					10	10	10
Sale of charts...	.....	.....					.....	.....	.....
Sale-proceeds of unclaimed wrecked property	.....	.....					.....	.....	.....
Other receipts	.....	.....					.....	.....	.....
Miscellaneous	.....	.....					.....	.....	.....
Contribution from Government ...	5,000	.....					.....	.....	.....
Total ...	15,498	10,010	8,436	5,783	14,219	9,000	9,172	9,172	9,172
GRAND TOTAL ...	4,242	7,335				6,325	19,172	7,497	7,497

FOR 1893-94.

LOCAL FUNDS.

FUNDS.

Expenditure.

Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th November 1892. Last 4 months of 1891-92.	First 8 months of 1892-93.	Total.	Revised estimate, 1892-93.	Estimate of 1893-94. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.
Balasore Port.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Refunds	.....	.....					.....	.....	.....
Percentage for Treasury establishments	91	94					96	96	96
Port Establishment.									
Port Officer	4,092	4,200					4,200	4,200	4,200
Clerks ... ... }	1,568	264					384	(a) 444	444
Servants ... ... }									
Contingencies	30	30					25	25	25
Travelling allowances	158	145					115	115	115
Postage charges	.....	65					45	45	45
Office and ground rent	.....	.....					.....	.....	.....
Municipal rates and taxes	.....	.....					.....	.....	.....
Petty construction and repairs	.....	512					580	580	580
Cost of medical stores	.....	.....					.....	500*	500
Vessels and boats	.....	.....					.....	.....	.....
Establishment	.....	1,284					1,284	1,284	1,284
Stores	3,179	.....					.....	.....	.....
Repairs	19	.....					.....	.....	.....
Contingencies	166								
Dockyard services and supplies ... ... }	8,770	} 6,200					7,000	7,000	7,000
Fees for inspecting steam-launch ... }									
Pensions	135	135					115	115	115
Light-house—									
Establishment	3,209	3,372					3,432	3,432	3,432
Contingencies	16	.....					.....	.....	.....
Other stores	594	1 60					50	50	2,000
Public Works—									
Repairs	586	.....					.....	(b).....	.....
Total ...	17,618	16,961	8,629	8,724	17,353	17,000	17,346	17,886	19,836
Closing balance ...	—13,323	—11,951				—12,323	—8,954	—15,300	10,019
Grand Total ...	4,219	4,410				4,677	8,372	2,517	3,817

(a) One additional light watcher on Rs. 10 per month sanctioned in Bengal Government order No. 779Marine, dated 28th March 1892, and a chowkidar on Rs. 5 a month for the Seamen's Rest-house at Balasore during the year 1893-94, *vide* Bengal Government order No. 633Marine, dated the 9th March 1893.

* Recommended for sanction by the Commissioner of the Division in his endorsement, No. 127, dated the 8th February 1893. The amount as explained is required to meet the charges for putting the Balasore jetty and river bank adjoining it into good order

(b) No Public Works charges are likely to be undertaken by the Public Works Department, nor by any Civil Officer, *vide*. Bengal Government order, Marine Department, No. 3045Marine, dated 22nd December 1892.

Cuttack Port.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Refunds	.....	46					46	46	46
Percentage for Treasury establishments, Medical.	112	50					50	50	50
Hospitals and Dispensaries.									
Establishment	.....	.....					.....	.....	.....
Contingencies	.....	.....					.....	.....	.....
Light-houses.									
Establishment	.....	.....					.....	.....	.....
Stores	.....	.....					.....	.....	.....
Contingencies	.....	.....					.....	.....	.....
Port Establishment.									
Port Officer	2,949	2,250					3,000	(a) 2,450	2,450
Clerks ... ... }	780	780					780	780	780
Servants ... ... }									
Contingencies	101	200					200	200	200
Travelling allowance	163	200					200	200	200
Postage charges	.....	100					100	100	100
Office and ground rent	.....	.....					.....	.....	.....
Municipal rates and taxes	.....	.....					.....	.....	.....
Petty construction and repairs	.....	100					100	100	100
Vessels and Boats.									
Establishment	2,289	2,688					2,688	2,688	2,688
Stores	.....	.....					.....	.....	.....
Repairs	.....	.....					.....	.....	.....
Contingencies	.....	120					120	120	120
Dockyard services and supplies ...	190	1,000					1,000	1,000	1,000
Fees for inspecting steam-launch ...	.....	.....					.....	.....	.....
Miscellaneous	.....	200					200	207	207
Pensions	422	409					409	409	409
Public Works by Civil Officers.									
Original works	.....	.....					.....	.....†	.....
Repairs	.....	.....					.....	.....†	.....
Establishment	.....	.....					.....	.....†	.....
Tools and plant	.....	.....					.....	.....†	
Total ...	6,917	8,143	2,005	5,480	7,485	8,000	8,893	8,350	8,350
Closing balance ...	—2,675	—808				—1,675	10,279	—853	[illegible]
Grand Total ...	4,242	7,335				6,325	19,172	7,497	7,497

(a) Provision made for 2 months and 3 days for the salary of the permanent incumbent, and for 9 months and 28 days for the salary of the officiating incumbent who is expected to return from furlough in January 1894.

† No Public Works charges are likely to be undertaken by the Public Works Department nor by any Civil Officer (*vide* Bengal Government order, Marine Department, No. 3045Marine, dated 22nd December 1892).

ESTIMATE

EXCLUDED

MARINE

Receipts.

HEADS AND ITEMS.	Actuals, 1891-92.	Budget estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH NOVEMBER 1892.			Revised estimate, 1892-93.	ESTIMATE OF 1893-94.		Passed by Government.
			Last 4 months of 1891-92.	First 8 months of 1892-93.	Total.		Proposed by Local Officers.	Revised by Accountant-General.	
Puri Port.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	1,362	3,438				3,438		4,438	4,438
Port dues on vessels	2,796	2,500					2,178	2,178	2,178
Fees and fines	.....	.....					.....	.....	.....
Mooring charges	.....	.....					.....	.....	.....
Miscellaneous	66	.....					.....	.....	.....
Total ...	2,862	2,500	1,563	212	1,775	2,000	2,178	2,178	2,178
GRAND TOTAL ...	4,224	5,938				5,438		6,616	6,616

Estimate of the Collector of Sea Customs, Puri, reproduced.

EDUCATION

Hindu College.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	671	1,040				1,040		1,040	1,040
Interest on Government securities ...	5,324	5,344	.....	5,335	5,335	5,000	6,577	5,344*	5,344
GRAND TOTAL ...	5,995	6,384				6,040		6,384	6,384

* Represents interest on Government securities for Rs. 1,33,600, carrying interest at 4 per cent. per annum.

Durga Charan Laha's Scholarship.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	.....	.....				.....		.....	.....
Interest...	2,027	2,032	.....	2,027	2,027		3,012	2,032*	2,032
Contribution from Government	939	1,000	939	.....	939		.....	1,000	1,000
Total ...	2,966	3,032	939	2,027	2,966	3,000	3,012	3,032	3,032
GRAND TOTAL ...	2,966	3,032				3,000		3,032	3,032

* Represents interest on Government securities for Rs. 50,800, carrying interest at 4 per cent. per annum.

Judu Nath Mookerjee's Scholarship.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	962	1,144				1,144		144	144
Contributions	378	.....	378	.....	378	.....	.....	.....	.....
GRAND TOTAL ...	1,340	1,144				1,144		144	144

Jogiara Estate.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	1,063	1,148				1,148		1,148	1,148
Rent of Jogiara estate	1,200	1,200	.....	.....	.....		1,650	1,200	1,200
Miscellaneous	.....	.....	.....	.....	.....		.....	.....	.....
Total ...	1,200	1,200	.....	.....	.....	1,000	1,650	1,200	1,200
GRAND TOTAL ...	2,263	2,348				2,148		2,348	2,348

FOR 1893-94.

LOCAL FUNDS.

FUNDS.

Expenditure.

Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th November 1892. Last 4 months of 1891-92.	First 8 months of 1892-93.	Total.	Revised estimate, 1892-93.	Estimate of 1893-94. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.
Puri Port.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Light-houses.									
Establishment	312	312					312	312	312
Contingencies	13	40					40	40	40
Vessels and Boats.									
Establishment	318	318					318	318	318
Stores	...	.....					...	.....	.....
Contingencies	112	85					100	100*	100*
Repairs	.....	.....					... ..	..	.
Dockyard services and supplies	31	.....					.. ...	.....	. . .
Public Works.									
Original works	.....	.....					.....	.....†	.....
Repairs	.....						.....	. .†	
Total ...	786	755	291	524	815	1,000	770	770	770
Closing balance ...	3,438	5,183				4,438		5,846	5,846
Grand Total ...	4,224	5,938				5,438		6,616	6,616

* Estimated with reference to actuals.

† No Public Works charges are likely to be undertaken by the Public Works Department, nor by any Civil Officer, *vide* Bengal Government Order, Marine Department, No. 3045Marine, dated 22nd December 1892.

FUNDS.

Hindu College.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs
Percentage for Treasury establishments	35	35	35	.. ...	35		... ..	35	35
Scholarships	4,920	4,920	1,040	3,190	4,830		4,920	4,920	4,920
Total ...	4,955	4,955	1,075	3,190	4,865	5,000	4,920	4,955	4,955
Closing balance ...	1,040	1,429				1,040		1,429	1,429
Grand Total ...	5,995	6,384				6,040		6,384	6,384

Durga Charan Laha's Scholarship.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for Treasury establishments	25	25	25	...	25		.....	25	25
Scholarship	2,941	3,012	977	2,010	2,987		3,012	3,012	3,012
Total ...	2,966	3,037	1,002	2,010	3,012	3,000	3,012	3,037	3,037
Closing balance ...	...	—5				.....		—5	—5
Grand Total ...	2,966	3,032				3,000		3,032	3,032

Judu Nath Mookerjee's Scholarship.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for Treasury establishments	14	.....	14	.....	14		... ..	.....	.. .
Scholarships	182	... ..	93	14	107		... .	.....	
Prizes	.....	.. ...	.	.....	.....		.....	.....	. ...
Total ...	196	.....	107	14	121	1,000	.....	... .	
Closing balance ...	1,144	1,144				144		144	144
Grand Total ...	1,340	1,144				1,144		144	144

Jogiara Estate.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries of Maulvis	551	360	122	289	417		360	360	360
Clerks		....					.....	.....	... ..
Servants		24					24	24	
Repairs to Moonsheekhana	.....	.....	.....	.....	.....		....		
Fees for poor Muhammadan boys .	564	600	241	336	577		600	600	600
Miscellaneous	.....	.....	.....	.....	.....		.....	.....	
Total ..	1,115	984	363	625	994	1,000	984	984	
Closing balance ...	1,148	1,364				1,148		1,364	1,364
Grand Total ..	2,263	2,348				2,148		2,348	

Estimate of the Magistrate of Muzaffarpur reproduced.

ESTIMATE

EXCLUDED

EDUCATION

Receipts.

HEADS AND ITEMS.	Actuals, 1891-92.	Budget estimate, 1892-93.	ACTUALS OF 12TH MONTHS ENDING 30TH NOVEMBER 1892.			Revised estimate, 1892-93.	ESTIMATE OF 1893-94.		Passed by Government.
			Last 4 months of 1891-92.	First 8 months of 1892-93.	Total.		Proposed by Local Officers.	Revised by Accountant-General.	
Vizianagram Scholarship.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	4,027	2,991				2,991		1,991	1,991
Contributions	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total ...	.....	.....	.....	.....	.....	.....	.....	.....	.....
GRAND TOTAL ...	4,027	2,991				2,991		1,991	1,991
Khand Mahal School.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	6,076	9,327				9,327	.....	.....	.....
Fees and fines (grogshops)	6,379	4,100	5,806	177	5,983		.....	.....	.....
Miscellaneous		.....							
Total ...	6,379	4,100	5,806	177	5,983	6,000	.....	.....	.....
GRAND TOTAL ...	12,455	13,427				15,327	.....	.....	.....

MEDICAL AND CHARITABLE

Pilgrims' Lodging-house under Act II (B.C.) of 1879.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	10,575	5,527				5,527	8,584	8,527	8,527
Fees for licensing and regulating pilgrims' lodging-houses at and in the lines leading thereto ...	17,943	23,795	863	14,123	14,986		21,650	21,650	21,650
Fees for issue of Health Officer's certificates	850	1,432	50	403	453		1,173	1,173	1,173
Fees, fines, and forfeitures	1,451	1,652	442	649	1,091		1,535	1,535	1,535
Rents	.....	4,111	.....	.....	.....		280	280	280
Other receipts	831	155	8	.....	8		340	340	340
Interest on Savings Bank deposits in Chittagong	.....	153	.....	.....	.....		161	161	161
Contributions from Puri lodging-house	.....	1,500					.....	.....	.....
Interest on Kanai Lall Pandit's Rest House Fund	.....	345					.....	.....	.....
Contribution from District Board ...	.....	2,000					.....	.....	.....
Total ...	21,075	35,143	1,363	15,175	16,538	24,000	25,139	25,139	25,139
GRAND TOTAL ...	31,650	40,670				29,527	33,723	33,666	33,666

Estimates as sanctioned by the Government of Bengal in Resolution No. 139M., dated the 10th January 1893.

FOR 1893-94.

LOCAL FUNDS.

FUNDS.

Expenditure.

Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th November 1892. Last 4 months of 1891-92.	First 8 months of 1892-93.	Total.	Revised estimate, 1892-93.	Estimate of 1893-94. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.
Vizianagram Scholarship.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for Treasury establishments	16	18	10	.....	10		.....	16	16
Scholarships	1,026	1,800	433	678	1,111		1,600	1,600*	1,600
Total ...	1,036	1,618	443	678	1,121	1,000	1,600	1,616	1,616
Closing balance ...	2,991	1,173				1,991		375	375
Grand Total ...	4,027	2,991				2,991		1,991	1,991

* Estimate of the Director of Public Instruction reproduced.

Khand Mahal School.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for Treasury establishments	.....	25	.....	.....	.....			.....	.....
Salaries of teachers, clerks and servants	2,018	1,840	505	1,273	1,778			.....	
Teachers (pundits)		240						.....	.....
Scholarships	400	624	151	281	432			.....	.....
Contingencies		54						.....	.....
Purchase of books	710	30	211	25	236			.....	.....
Travelling allowance		.....						.....	.....
Miscellaneous		80						.....	.....
Total ...	3,128	2,943	867	1,579	2,446	15,327	.....	.....	.....
Closing balance ...	9,327	10,484				.....	.....	.....	.....
Grand Total ...	12,455	13,427				15,327	.....	.....	

This Fund will not exist in 1893-94, as the receipts will form a portion of the general revenues and Government will maintain the elementary and primary school—*vide* Bengal Government Order No. 5116F, dated the 28th December 1892.

FUNDS.

Pilgrims' Lodging-house under Act II (B.C.) of 1879.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for treasury establishments	204	151	125	75	200		164	164	164
Refunds	617	232	17	319	336		409	409	409
Hospitals and Dispensaries.									
							720	660	660
							.....	.....	.....
Civil Hospital Assistants		1,860					140	140	140
Vaccinators	679	...	189	537	706		374	374	374
Compounders and dressers		332					60	60	60
Servants		548					6	6	6
Europe medicines	.....	230	.....	.....	.....		285	285	285
Country medicines	22	153	.....	.....	.....		.....	.....	.....
Food for pauper patients	16	509	.....	.....	.....				
Hospital instruments		50	.....				30	30	30
	476	72					.....	.....	.....
Contingencies			86	106	192		.....	.....	.....
Field hospital at Satyabadi	.....	60					3,952	3,952	3,952
Minor establishment	.....	.....					.....	.....	
Overseer		300					.....	.....	.....
Allowance to Health Officer	3,690	5,329	1,222	2,450	3,702		2,497	2,497	2,497
Clerks							190	190	190
Servants	2,8 72	3,413	987	1,977	2,964		10	10	10
Printing at private presses	100	350	96	.....	96		.....	.....	
Office and ground rent	.....	10	.....	.....	.....		23	23	23
Municipal rates and taxes	.....	.....	.....	.....	.....		563	563	563
Postage charges		31					120	120	120
Contingencies	2,745	964	2,327	897	3,224		896	896	896
Contribution to Food Inspector's pay ...		984	.....	.....	.....		710	710	710
Latrine establishment	.....			180	226		250	250	250
Conservancy and lighting establishment	174	1,224	46				315	315	315
Contingencies	.....		.....	.....	.....		1,607	1,607	1,607
Petty construction and repairs	3,275	2,439	48	78	126		25	25	25
Reserve Contingencies	.....	2,000	.....	.....	.....		.....	.....	.....
Travelling allowance	.....	25	.....	.....	.....				
Contributions	.....	620	.....	.....	.....				
Public Works by Civil Officers.									
Original works	67	820	67	50	117		290	290	290
Repairs	.....	2,187	.....	.....	.....		633	633	633
Establishment	.....	.....	.....	.....	.....		.....	.....	.....
Tools and plant	.....	30	.....	.....	.....		30	.....	
Miscellaneous Public Improvements ...	.....	273	.....	.....	.....		3,865	3,895	3,895
Contribution to the municipalities ...	11,186	8,592	4,800	2,620	7,420		7,700	7,700	7,700
Ditto Juggernath Road Lodging-house	.....	1,500	.....	.....	.....		1,500	1,500	1,500
Total ...	26,123	35,257	10,020	9,379	19,399	21,000	27,373	27,313	27,313
Closing balance ...	5,527	5,413				8,527	6,519	6,353	6,353
Grand Total ...	31,650	40,670				29,527	34,192	33,666	33,666

Estimates as sanctioned by the Government of Bengal in Resolution No. 139M., dated the 10th January 1893.

ESTIMATE EXCLUDED MEDICAL AND

Receipts.

Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12th months ending 30th November 1892.			Revised estimate, 1892-93.	Estimate of 1893-94.		Passed by Government.
			Last 4 months of 1891-92.	First 8 months of 1892-93.	Total.		Proposed by Local Officers.	Revised by Accountant-General.	
Juggernath Road Lodging-house.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	.....	6,657				6,657	5,940	2,657	2,657
Rents				3,389	3,389		3,684	3,684	3,684
Fines				.....	.....		320	320	320
Miscellaneous				1,877	1,877		75	75	75
Fees for issue of Health Officer's certificate				.....	.....		320	320	320
Contribution from Puri Lodging-house Fund	6,657								
Contribution from District Board... ...				.....	.....		1,500	1,500	1,500
Fees for licensing and regulating pilgrims' lodging-houses at and in the lines leading thereto				.....	.....		2,000 1,360	2,000 1,360	2,000 1,360
Total	6,657	.....	.....	5,266	5,266	6,000	9,259	9,259	9,259
Grand Total	6,657	6,657				12,657	15,199	11,916	11,916

Estimates as sanctioned by the Government of Bengal in Resolution No. 139 M., dated the 10th January 1893.

Balasore Pilgrim Hospital.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	537	422				422		422	422
Allowance from Cuttack Unnochutter ...		909					909	909	909
Subscriptions		144					144	144	144
Rents		.....					.....	.....	.....
Government contribution	993	.....					.....	.....	.....
Fees and fines		.....					.....	.....	.....
Interest		84					84	84*	84
Miscellaneous		.....					.....	.....	.....
Total ...	993	1,137	496	723	1,219	1,000	1,137	1,137	1,137
Grand Total ...	1,530	1,559				1,422		1,559	1,559

* Represents interest on Government securities for Rs. 2,100 carrying interest at 4 per cent. per annum.

Choonee Lal Seal's Dispensary.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	1,737	2,284				2,284		1,284	1,284
Interest on Government securities ...	1,998	2,000	.....	1,995	1,995		2,000	2,000*	2,000
Miscellaneous	.....	.....	.....	.....	.....		.....	.....	.....
Total ...	1,998	2,000	.....	1,995	1,995	2,000	2,000	2,000	2,000
Grand Total ...	3,735	4,284				4,284		3,284	3,284

* Represents interest on Government securities for Rs. 50,000 carrying interest at 4 per cent. per annum
Estimate of the Secretary to Choonee Lal Seal's Dispensary retained.

FOR 1893-94.

LOCAL FUNDS.

CHARITABLE FUNDS.

Expenditure.

HEADS AND ITEMS.	Actuals, 1891-92.	Budget estimate, 1892-93.	ACTUALS OF 12TH MONTHS ENDING 30TH NOVEMBER 1892.			Revised estimate 1892-93.	ESTIMATE OF 1893-94.		Passed by Government.
			Last 4 months of 1891-92.	First 8 months of 1892-93.	Total.		Proposed by Local Officers.	Revised by Accountant General.	
Juggernath Road Lodging-house.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Health Officer				.....	.....		1,613	1,613	1,613
Reserve Contingencies				.....	.....		400	400	400
Hospital Instruments				.....	.....		50	50	50
Field Hospital at Sattabydi				.....	.....		60	60	60
Civil Hospital Assistant				.....	.....		870	870	870
Compounders and Dressers				.....	.....		360	360	360
Petty construction and repairs				59	59		100	100	100
Servants				1,061	1,061		324	324	324
Europe medicines				.....	.....		186	186	186
Country medicines				.....	.....		151	151	151
Food for pauper patients				.....	.....		260	260	260
Contingencies...				724	724		120	120	120
Miscellaneous				.....	.....		588	588	588
Latrine Establishment and contingencies				2,000	2,000		922	922	922
Clerks and servants				.....	.....		1,264	1,264	1,264
Original Works				.....	.....		1,400	1,400	1,400
Repairs				.....	.....		695	695	695
Tools and Plant				.....	.....		20	20	20
Miscellaneous Public Improvements ...				.....	.....		40	40	40
Percentage for Treasury Establishments				15	15		16	16	16
Printing at Private Presses				.....	.....		160	160	160
Total ...	.....	.....	.....	3,859	3,859	10,000	9,599	9,599	9,599
Closing Balance ...	6,657	6,657				2,657	6,200	2,317	2,317
GRAND TOTAL ...	6,657	6,657				12,657	15,799	11,916	11,916

Estimates as sanctioned by the Government of Bengal in Resolution No. 139M., dated the 10th January 1893.

Balasore Pilgrim Hospital.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for Treasury establishments	.....	8	.....	.....	.....		8	8	8
Civil Hospital Assistants	.....	.....	.....	.....	.....		.....	.....	.....
Compounders and dressers	264	108	88	176	264		108	108	108
Servants		156					156	156	156
Diet of patients	433	340	184	374	558		400	400*	400
Cost of bazar medicine	61	80	21	42	63		80	80	80
Hospital furniture	.....	160	.....	.....	.....		.....	.....	.....
Printing at private presses	.....	.....	.....	.....	.....		.....	.....	.....
Contingencies and miscellaneous ...	278	100	209	84	293		100	100	100
Office and ground rent	.....	.....	.....	.....	.....		.....	.....	.....
Municipal rates and taxes	.....	.....	.....	.....	.....		.....	.....	.....
Petty construction and repairs	72	88	20	68	88		150	150†	150
Europe medicines	.....	.....	.....	.....	.....		160	160	160
Total ...	1,108	1,040	522	744	1,266	1,000	1,162	1,162	1,162
Closing balance ...	422	519				422		397	397
GRAND TOTAL ...	1,530	1,559				1,422		1,559	1,559

* Increase due to high price of rice.

† Increase owing to the thorough repairs required to be made to the Hospital Assistant's building, the walls of which are very badly cracked.

Choonee Lal Seal's Dispensary.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for Treasury establishments	14	21	14	.....	14		21	21	21
Native doctor	.....	.....	.....	.....	.....		.....	.....	.....
Compounders and dressers	120	120	40	78	118		120	120	120
Servants	264	264	88	176	264		264	264	264
Diet of patients	.....	.....	.....	.....	.....		.....	.....	.....
Cost of bazar medicines	135	130	41	107	148		130	130	130
Do. of Europe medicines	.....	951	.....	.....	.....		951	951	951
Hospital furniture	.....	.....	.....	.....	.....		.....	.....	.....
Printing at private presses	.....	.....	.....	.....	.....		.....	.....	.....
Miscellaneous	773	300	757	444	138		300	300	300
Office and ground rent		.....		.....			.....	.....	.....
Municipal rates and taxes		204		175			204	204	204
Petty construction and repairs ...	.....	10	.....	.....	.....		10	10	10
Cost of medical stores	145	.....	50	1,031	981		.....	.....	.....
Total ...	1,451	2,000	624	2,011	1,387	3,000	2,000	2,000	2,000
Closing balance ...	2,284	2,284				1,284		1,284	1,284
GRAND TOTAL ...	3,735	4,284				4,284		3,284	3,284

Estimate of the Secretary, Choonee Lal Seal's Dispensary, retained.

ESTIMATE

EXCLUDED

MEDICAL AND

Receipts.

HEADS AND ITEMS.	Actuals, 1891-92.	Budget estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH NOVEMBER 1892.			Revised estimate, 1892-93.	ESTIMATE OF 1893-94.		Passed by Government.
			Last 4 months of 1891-92.	First 8 months of 1892-93.	Total.		Proposed by Local Officers.	Revised by Accountant-General.	
Unnochutter.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	698	1,104				1,104		1,104	1,104
Interest on Government securities ...	.....	80	.....	.....	.....		80	80*	80
Fees and fines	55	.....	.....	.....	.....		.....	.....	.....
Rents	.....	40	.....	.....	.....		40	40	40
Unnochutter allowance	3,359	5,690	1,936	3,794	5,730		5,690	5,690	5,690
Subscriptions	18	60	.....	40	40		.....	.....	.....
Miscellaneous	2,476	.....	1,476	.....	1,476		60	60†	60
Total ...	5,908	5,870	3,412	3,834	7,246	6,060	5,870	5,870	5,870
GRAND TOTAL ...	6,606	6,974				7,164		6,974	6,974

* Represents interest on Government securities for Rs. 2,000 carrying interest at 4 per cent. per annum.
† Expected sale-proceeds of broken instruments, &c.

PUBLIC WORK

Khand Mahal Road.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	3,429	5,295				5,295		6,295	6,295
Government contribution	2,170	2,150	2,170	.....	2,170		2,150	2,150	2,150
Miscellaneous (plough tax)	3,453	2,150	972	3,203	4,175		2,150	2,150	2,150
Total ...	5,623	4,300	3,142	3,203	6,345	5,000	4,300	4,300	4,300
GRAND TOTAL ...	9,052	9,595				10,295		10,595	10,595

Estimate of the Superintendent of the Tributary Mahals, Cuttack, reproduced.

Darjeeling Improvement.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	19,380	17,573				17,573	2,459	6,573	6,573
Government grant	.....	.....	.....	.....	.....		.....	.....	.....
Location rents	1,625	9,500	1,333	808	2,141		9,500	9,500	9,500
Rents from farming leases	7,793		6,525	1,144	7,669				
Do. from Government hâts and bazars	9,324	8,000	3,802	4,839	8,641		8,000	8,000	8,000
Profits from hâts and bazars									
One-anna cess	4,938	4,900	2,573	2,329	4,902		4,900	4,900	4,900
Lease of ferries	2,206	2,203	918	1,022	1,940		2,334	2,334	2,334
Dâk bungalow fees and fines	858	857	199	574	773		852	852	852
Miscellaneous	2,068	1,500	165	616	781		1,500	1,500	1,500
Total ...	28,812	26,960	15,515	11,332	26,847	26,000	27,086	27,086	27,086
GRAND TOTAL ...	48,192	44,533				43,573	29,545	33,659	33,659

Estimate of the Deputy Commissioner of Darjeeling retained.

FOR 1893-94.

LOCAL FUNDS.

CHARITABLE FUNDS.

Expenditure.

HEADS AND ITEMS.	Actuals, 1891-92.	Budget estimate 1892-93	ACTUALS OF 12 MONTHS ENDING 30TH NOVEMBER 1892.			Revised estimate, 1892-93.	ESTIMATE OF 1893-94.		Passed by Government.
			Last 4 months of 1891-92	First 8 months of 1892-93	Total.		Proposed by Local Officers.	Revised by Accountant-General.	
Unnochutter.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Percentage for treasury establishments	.. ...	50		.....	.....		50	50	50
Superintendent	1,228	360	414	824	1,238		360	360	360
Compounders and dressers ...		168					168	168	168
Clerks		120					120	120	120
Servants		594					594	594	594
Diet of patients	1,254	1,500	451	853	1,304		1,500	1,500	1,500
Cost of medicines	277	600	12	82	94		600	600	600
Hospital furniture	772	200	772		772		200	200	200
Municipal rates and taxes		90					150	150	150
Petty construction and repairs	.....	...		379	379		....	.. .	
Miscellaneous	1,971	2,210	390	1,635	2,025		2,210	2,210	2,210
Total .	5,502	5,892	2,039	3,773	5,812	6,000	5,952	5,952	5,952
Closing balance	1,104	1,082				1,104		1,023	1,023
GRAND TOTAL .	6,606	6,974				7,104		6,974	6,974

Estimate of the Superintendent, General Hospital and Unnochutter Fund, Cuttack.

FUNDS.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs
Khand Mahal Road.									
Percentage for treasury establishments	115*	25	28	.....	28		25	25	25
Public Works.									
Original works	1,550	1,000	1,550	.....	1,550		1,600	1,600	1,600
Repairs		800					1,000	1,000	1,000
Establishment	1,534	1,864	511	1,003	1,514		1,780	1,780	1,780
Tools and plant	... 558	 230	 414	... 1,275	1,689		... 240	.. 240	.. 240
Miscellaneous			271	244	477		.	... ..	... ..
Petty construction and repairs	... .	.....							
Total	3,757	3,619	1,782	2,522	4,304	4,000	4,645	4,645	4,645
Closing balance ..	5,295	5,976				6,295		5,950	5,950
GRAND TOTAL ..	9,052	9,595				10,295		10,595	1[illegible]

* The actuals represent arrear of payments from 1886-87 to 1889-90.
Estimate of the Superintendent of the Tributary Mahals, Cuttack, reproduced.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs
Darjeeling Improvement.									
Percentage for treasury establishment	115	150	115	163	278		150	150	15[illegible]
Refunds	.....	300	.....	.....	... ..		300	300	300
Proportion of pay of head gardener of the Botanical Gardens	240	240	80	160	240		240	240	240
Clerks	769	480					480	480	480
Servants		114					114	114	114
Contingencies		100		411	411		100	100	100
Road and Public Works cess on hât profits	1,921	100					100	100	100
Travelling allowance	... ..	50					50	50	50
Ferry Tolls.									
Establishment and contingencies ...	.....	.....					...	.....	.
Petty construction and repairs	.....	735					735	735	735
Hât Establishment.									
Servants	2,363	1,428	1,531	2,193	3,724		1,548	1,548	1,548
Contingencies		200					200	200	200
Sukeapokri hât sweepers		96					96	96	96
Kalimpong hât chaukidars		96					96	96	96
Petty construction and repairs	... .	..					...	...	..
Improvement of hâts in the Terai ...	... ..	3,500	. ..	.....	. ....		3,500	3,500	3,500
Remuneration to chowdhuries		950	.....	.	... ..		950	950	950
One-anna cess collection	.....	.....	.....	.....	.....		.....	.....	
Exhibitions	. ...	700	. .	.....	.....		700	700	700
Staging bungalows.									
Establishment and contingencies ..	3,302	2,600	735	1,461	2,196		2,570	2,570	2,570
Subsidy for primary education in the Terai ..	..	2,000	.....	.....	..		2,000	2,000	2,000
Petty construction and repairs	...	1,107	613	2,049	2,662		1,107	1,107	1,107
Contribution towards repayment of Darjeeling water-supply loan	4,304	1,000					1,000	1,000	1,000
Improvement at Kalimpong		100					100	100	100
Cost of rearing trees and plants ..		..					100	100	100
Improvement of the Observatory Hill ..	1,506	300	1,496	1,864	3,360		300	300	300
Miscellaneous		....					.....	... .	
Grant to Terai Branch Road Cess Committee		2,000					2,000	2,000	2,000
Establishment and contingencies of Siliguri dispensary	1,338	1,515	295	1,087	1,382		1,515	1,515	1,515
Grants to the municipality	14,092	180	6,170	1,785	7,955		180	180	180
Station chaukidars	.....	264	.....	.....	. ..		180	180	180
Public Works by Civil Officers.									
Original works	398	20,937	.....	13,934	13,934		1,348	1,348	1,348
Repairs	181	712	.. ...	. ..	.....		700	700	700
Establishment	... ..	..	..	..	...		.....		
Tools and Plant	.....	100	.....	.....	... .		100	100	100
Contribution for erection of Kalimpong Hospital	..	... ..	....	.	.....		3,500	3,500*	3,500*
Total ...	30,619	42,074	11,035	25,107	30,142	37,000	26,059	26,059	26,059
Closing balance ...	17,573	2,459				6,573	3,486	7,600	7,600
GRAND TOTAL .	48,192	44,533				43,573	29,545	33,659	33,659

Estimate of the Deputy Commissioner of Darjeeling retained.
* Sanctioned in Bengal Government Municipal Department, Medical Branch, No. 1919Med., dated the 29th July 1892, to the address of the Commissioner of Rajshahi.

ESTIMATE

EXCLUDED

PUBLIC WORKS

Receipts.

HEADS AND ITEMS.	Actuals, 1891-92.	Budget estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH NOVEMBER 1892. Last 4 months of 1891-92.	First 8 months of 1892-93.	Total.	Revised estimate, 1892-93.	ESTIMATE OF 1893-94. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.
Juggernath Road.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	4,995	.....							
Rent of lands	3,434	.....	1,546	.....	1,546				
Do. of rest-houses...	.....	.....	.....	.....	.....				
Sale-proceeds of roadside trees ... / Miscellaneous	4,255	..... /	43	.....	43				
Total ...	7,689	.....	1,589	.....	1,589				
GRAND TOTAL ...	12,684	.....							

Wahabee Fund.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	6,568								
Interest on Government securities ...	.....	.....	.....	.....	.....	.....	.....	.....	.....
Miscellaneous	.....	.....	.....	.....	.....	.....	.....	.....	.....
GRAND TOTAL ...	6,568								

MISCELLANEOUS

Zoological Gardens.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	7,620	4,384				4,384		6,384	6,384
Interest on Government securities ...	186	192	93	93	186		186	192(*a*)	192
Rents	2,090	2,200	480	1,092	1,572		2,200	2,200	2,200
Government contribution	20,000	20,000	6,667	13,333	20,000		20,000	20,000	20,000
Subscriptions and donations	6,206	1,000	880	582	1,462		1,500	1,500	1,500
Entrance receipts	9,570	9,000	4,328	5,862	10,190		10,000	10,000	10,000
Miscellaneous	5,260	4,500	3,383	1,320	4,703		4,414	4,414	4,414
Total ...	43,312	36,892	15,831	22,282	38,113	38,000	38,300	38,306	38,306
GRAND TOTAL ...	50,932	41,276				42,384		44,690	44,690

(*a*) Represents interest on Government securities for Rs. 4,800, carrying interest at 4 per cent. per annum.
Estimate of the Honorary Secretary to the Zoological Gardens retained.

Christian Burial Board [*under Act V* (*B. C.*) *of* 1881].	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	857	4,601				4,601	6,500	4,601	4,601
Fees from graves, monuments, &c. ...	8,978	7,500	4,994	5,612	10,606		10,000	10,000	10,000
Miscellaneous		160					450	450	450
Government contribution...	5,287	4,100	.....				.....	.....	.....
Total ...	14,265	11,760	4,994	5,612	10,606	11,000	10,450	10,450	10,450
GRAND TOTAL ...	15,122	16,361				15,601	16,950	15,051	15,051

Estimate of the Chairman, Christian Burial Board, Calcutta, sanctioned in Government of Bengal letter No. 1513, dated the 7th March 1893, reproduced.

FOR 1893-94.

LOCAL FUNDS.

FUNDS.

Expenditure.

Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th November 1892.			Revised estimate, 1892-93.	Estimate of 1893-94.		Passed by Government.
			Last 4 months of 1891-92.	First 8 months of 1892-93.	Total.		Proposed by Local Officers.	Revised by Accountant-General.	
Juggernath Road.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Inspectors	.....	.....	.....	.....	.....				
Clerks and overseers ... ... }	4,084	{	} 1,557	.....	1,557				
Servants and sweepers ... ... }		{		.....	68				
Printing at private presses	68	.....	68	.....	.....				
Contingencies	.....	.....	.....	.....					
Office and ground rent	.....	.....	.....	.....					
Municipal rates and taxes	.....	.....	.....	.....					
Conservancy and lighting establishment	.....	.....	.....	.....	.....				
Miscellaneous and unforeseen charges	7,097	.....	5,080	.....	5,080				
Petty construction and repairs	835	.....	451	.....	451				
Public Works by Civil Officers.									
Original works	.....	.....	.....	.....	.....				
Repairs	.....	.....	.....	.....	.....				
Establishment	.....	.....	.....	.....	.....				
Tools and plant	.....	.....	.....	.....	.....				
Planting trees	.....	.....	.....	.....	.....				
Medical.									
Dispensary establishment and contingencies	.....	.....	.....	.....	.....				
Total ...	12,684	.....	7,756	.....	7,756				
Closing balance ...	.....	.....							
Grand Total	12,684	.....							

Wahabee Fund.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for treasury establishment	37	.....	.....	.....	.....		.....	.....	.....
Contributions and donations	.....	.....	.....	.....	.....		.....	.....	.....
Public works	.....	.....	.....	.....	.....		.....	.....	.....
Petty construction and repairs	.....	.....	.....	.....	.....		.....	.....	.....
Miscellaneous	6,531	.....	.....	.....	.....				
Total ...	6,568	.....	.....	.....	.....		.....	.....	.....
Closing balance ...	.....	.....				.....			
Grand Total ...	6,568	.....				.....	.....	.....	.....

FUNDS.

Zoological Gardens.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for treasury establishments	185	.....	185	.....	185		.....	200	200
Food of animals	9,358	11,000	3,209	6,617	9,826		11,000	11,000	11,000
European and native establishment ...	10,341	10,700	3,485	7,273	10,758		12,500	12,500	12,500
Purchase and transport of animals ...	3,473	3,500	1,621	2,132	3,753		3,000	3,000	3,000
Contingencies and miscellaneous ...	3,018	3,686	1,578	2,044	3,622		3,300	3,300	3,300
Petty construction and repairs	3,395	5,000	1,796	3,114	4,910		1,000	1,000	1,000
Public Works by Civil Officers.									
Original works	15,954	.....	7,944	374	8,318		.....	.....	.....
Repairs	100	8,000	63	.....	63		7,500	7,500	7,500
Establishment	.....	.....	.....	.....	.....		.....	.....	.....
Tools and Plant	724	500	613	654	1,267		500	500	500
Total ...	46,548	37,886	20,494	22,208	42,702	36,000	38,800	39,000	39,000
Closing balance ...	4,384	3,390				6,384		5,690	5,690
Grand Total ...	50,932	41,276				42,384		44,690	44,690

Estimate of the Honorary Secretary to the Zoological Gardens retained.

Christian Burial Board [under Act V (B. C.) of 1881].	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for treasury establishment...	62	80	62	.....	62		80	80	80
Extra establishment...	243	.....	123	103	226		.....	.....	.....
Establishment and contingencies ...	5,102	5,572	1,614	6,422	8,036		6,172	6,172	6,172
Rents	634	.....	70	.....	70		.....	.....	.....
Miscellaneous	4,480	.....	2,310	.....	2,310		.....	.....	.....
Public Works by Civil Officers.									
Original works	.....	550	.....	.....	.....		2,850	2,850	2,850
Repairs	.....	5,500	.....	.....	.....		1,700	1,700	1,700
Establishment	.....	.....	.....	.....	.....		.....	.....	.....
Tools and plant	.....	.....	.....	.....	.....		.....	.....	.....
Water-supply	.....	.....	.....	.....	.....		.....	.....	.....
Total ...	10,521	11,702	4,179	6,525	10,704	11,000	10,802	10,802	10,802
Closing balance ...	4,601	4,659				4,601	6,148	4,249	4,249
Grand Total ...	15,122	16,361				15,601	16,950	15,051	15,051

Estimate of the Chairman, Christian Burial Board, Calcutta, sanctioned in Government of Bengal letter No. 1513, dated the 7th March 1893, reproduced.

ESTIMATE

EXCLUDED

MISCELLANEOUS

Receipts.

HEADS AND ITEMS.	Actuals, 1891-92.	Revised estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH NOVEMBER 1892.			Revised estimate, 1892-93.	ESTIMATE OF 1893-94.		Passed by Government.
			Last 4 months of 1891-92.	First 8 months of 1892-93.	Total.		Proposed by Local Officers.	Revised by Accountant-General.	
Muhammadan Burial Board.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	120	247				247		247	247
Fees for interments and monuments ...	.....	4,000	.....	.....	.....		4,000	4,000	4,000
Grant from Government	1,743	1,814	.....	1,814	1,814		2,000	2,000	2,000
Total ...	1,743	5,814	.....	1,814	1,814	2,000	6,000	6,000	6,000
GRAND TOTAL ...	1,863	6,061				2,247		6,247	6,247

Estimate of the Chairman of the Muhammadan Burial Board, Calcutta, sanctioned in Government of Bengal letter No. 621M., dated the 21st February 1893, reproduced.

Mohsin Endowment.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	42,812	32,740				32,740		27,740	27,740
Remittance from Syudpore estate ...	60,000	60,000	20,000	40,000	60,000		60,000	60,000	60,000
Rent of lands, houses, &c.	.....	.....	.....	.....	.....		.....	.....	.....
Interest on fixed endowment	41,947	46,280	.....	45,135	45,135		.....	46,280*	46,280
Interest on variable securities	5,922	5,936	.....	2,960	2,960		4,940	5,936†	5,936
Emambara ferry ghat	.....	380	.....	.....	.....		380	.....‡	.....
Madrassa fees	5,743	5,653	2,194	3,783	5,979		6,371	6,371§	6,371
Miscellaneous	642	192	80	433	513		192	572‖	572
Sale of Government securities	.....	.....	.....	.....	.....		.....	.....	.....
Total ...	1,14,157	1,16,441	22,274	92,313	1,14,587	1,15,000	71,883	1,19,159	1,19,159
GRAND TOTAL ...	1,56,469	1,51,181				1,47,740		1,46,899	1,46,899

* Represents interest on Government securities for Rs. 10,57,000, carrying interest at 4 per cent. per annum.
† Represents interest on Government securities for Rs. 1,48,400, carrying interest at 4 per cent. per annum.
‡ Transferred to the head "Miscellaneous," under which the charges are adjusted.
§ Estimate of the Director of Public Instruction.
‖ Includes Rs. 192 subscription of the Kanknarsd Jute Mills to the Emambara Hospital.

FOR 1893-94.

LOCAL FUNDS.

FUNDS.

Expenditure.

Heads and Items.	Actuals, 1891-92.	Revised estimate, 1892-93.	Actuals of 12 months ending 30th November 1892. Last 4 months of 1891-92.	First 8 months of 1892-93.	Total.	Revised estimate, 1892-93.	Estimate of 1893-94. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.
Muhammadan Burial Board.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment	894	1,804	352	784	1,136		1,292	1,292	1,292
Contingencies	622	360	364	249	613		360	360	360
Miscellaneous	24	100	.....	.....	.....		188	188	188
Books and Registers	.....	.....	.....	.....	.....		50	50	50
Grave-diggers	.....	3,000	.....	.....	.....		3,000	3,000	3,000
Rents	60	.....	20	25	45		60	60	60
Percentage for treasury establishments	16	50	16	.....	16		50	50	50
Public Works	.....	1,000	.....	.....	.....		1,000	1,000	1,000
Total ...	1,616	5,814	752	1,058	1,810	2,000	6,000	6,000	6,000
Closing balance ...	247	247				247	247	247	247
Grand Total ...	1,863	6,061				2,247	6,247	6,247	6,247

Estimate of the Chairman of the Muhammadan Burial Board, Calcutta, sanctioned in Government of Bengal letter No. 631M., dated the 31st February 1893, reproduced.

Mohsin Endowment.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for treasury establishments	626	521	626	.....	626		521	521	521
Moulavis in schools	4,802	4,350	1,676	3,538	5,214		4,350	4,350	4,350
Madrissas	32,370	34,604	11,839	21,231	33,070		34,903	35,235*	35,[illegible]
Scholarships	9,723	10,080	5,157	5,497	8,654		10,080	10,080	10,[illegible]
Grant to Sylhet Madrassa	55	800	55	527	582		800	800	800
Short fee payment of Muhammadan students	19,647	16,488	17,925	2,461	20,386		16,562	16,562	16,[illegible]
Grant to boarders in the Muhammadan hostel at Midnapore	.....	192	.....	.....	.....		192	.....†	.....
MEDICAL.									
Hospitals and Dispensaries.									
House-rent	.....	720	.....	.....	.....		720	720	720
Allowance to Civil Surgeon	2,195	360	445	1,360	1,805		360	360	360
Pay of Assistant Surgeon		1,800					1,800	1,800	1,800
Compounders, dressers, clerks, and servants	3,224	2,448	1,050	3,028	3,078		1,764	1,764‡	1,764
Diet of patients	1,487	1,480	540	1,049	1,589		1,600	1,600§	1,600
Europe medicines	.....	890	.....	.....	.....		1,000	1,000‖	1,000
Bazar medicines	508	100	292	256	548		120	120	120
Contingencies	2,495	500	983	365	1,548		600	600¶	600
Miscellaneous		400					754	754**	75[illegible]
Petty construction and repairs	.....	300	.....	.....	.....		300	300	300
Municipal rates and taxes	.....	.....	.....	.....	.....		.....	.....	.....
Allowance to Medical Officers for attending Madrassas	360	.....	120	132	252		.....	280††	280
Unani Dispensary.									
Establishment	.....	1,310	.....	.....	.....		1,310	1,310	1,310
Bazar medicines	.....	255	.....	.....	.....		255	255	255
Contingencies	.....	45	.....	.....	.....		45	45	45
Miscellaneous	.....	50	.....	.....	.....		50	50	50
Local Agent's establishment—									
Clerk and servant	664	684	207	457	664		684	684	684
Contingencies	.....	84	.....				84	84	84
Law charges	.....	.....	.....	.....	.....		.....	.....	.....
Miscellaneous	.....	80	.....	.....	.....		80	.....‡‡	.....
Religious Endowment.									
Mutwalli's one-ninth share	6,667	6,701	2,223	4,445	6,668		6,701	6,701	6,701
Committee's three-ninths share	20,000	20,103	6,667	13,333	20,000		20,103	20,103	20,103
Emambara establishment	9,453	9,453	3,151	6,302	9,453		9,453	9,453	9,[illegible]
Pensions	28	28	7	21	28		28	28	.....
Purchase of Government securities ...	.....	.....	.....	.....	.....		.....	.....	.....
Public Works by P. W. Officers.									
Original works	7,482	.....	4,626	14	4,640		.....	.....‖‖	.....
Repairs	152	.....	...	58	58		.....	.....‖‖	.....
Establishment	1,701	.....	1,048	.....	1,048		.....	.....‖‖	.....
Tools and plant	111	.....	69	.....	69		.....	.....‖‖	.....
Total ...	1,23,729	1,14,886	56,708	63,574	1,20,280	1,20,000	1,15,259	1,15,509	1,15,509
Closing balance ...	32,740	36,295				27,740		31,390	31,[illegible]
Grand Total ...	1,56,469	1,51,181				1,47,740		1,46,899	1,46,[illegible]

* Increase due to grade increments.
† Provided for under "Madrassas."
‡ Decrease due to reduction of establishment, *vide* Board's No. 359A., dated 4th May 1893.
§ Increased with reference to actuals.
‖ Required for purchase of new surgical instruments.
¶ Increased with reference to actuals.
** Required for purchase of iron cots, furniture, &c.
†† Estimated with reference to actuals ended November 1892.
‡‡ Estimate of the Director of Public Instruction transferred to the head "Madrassas," under which head the charges are adjusted.
‖‖ No expenditure for Public Works chargeable to this fund will be incurred by the Public Works Department during 1893-94 as far as is known at present, *vide* Bengal Government Order, Public Works Department, No. 647M., dated 19th December 1892.

ESTIMATE

EXCLUDED

MISCELLANEOUS

Receipts.

Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th November 1892.			Revised estimate, 1892-93.	Estimate of 1893-94.		Passed by Government.
			Last 4 months of 1891-92.	First 8 months of 1892-93.	Total.		Proposed by Local Officers.	Revised by Accountant-General.	
Western Dooars Market Fund.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance						.....	2,066	2,000	2,000
Rent of permanent shops ...							2,000	2,000	2,000
Petty amount realised on market days from vendors who have no permanent shops				8,519	8,519		14,240	14,240	14,240
Fees for registration of cattle and cattle dues							700	700	700
Miscellaneous							100	100	100
Total ...				8,519	8,519	12,000	17,040	17,040	17,040
Grand Total ...						12 000	19,106	19,040	19,040

Estimate of the Deputy Commissioner of Jalpaiguri reproduced. The constitution of this fund into an Excluded Local Fund sanctioned in Government Order No. 4599, dated the 24th September 1890.

CANTONMENT

Cuttack Cantonment.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	214	1,054				1,054	1,649	1,634	1,634
I.—Land Revenue—									
Income from land, the property of the Fund	.....	.....	.....	.....	.....				
II.—Assessed Taxes—									
Taxes upon houses		2,200					2,200	2,200	2,200
Tax on trades and professions ...		.....					.....	.....	.....
Chaukidari tax		.....					.....	.....	.....
Miscellaneous (including taxes on horses and carriages) ...		250					250	250	250
	2,306	2,450	802	1,732	2,624*		2,450	2,450	2,450
III.—Police—									
Fees, fines, and forfeitures ...		50					50	50	50
Unclaimed property		.....					.....	.....	.....
Miscellaneous (including cattle-pound receipts)		370					370	370	370
IV.—Minor Departments—	435	420	113	263	376		420	420	420
Agriculture.									
Public gardens		.....					.....	.....	.....
Sanitation.									
Conservancy tax and fees ...		240					240	240	240
Sales of manure, &c.		.....					.....	.....	.....
Water-supply.									
Water-rates		.....					.....	.....	.....
Other receipts									
	263	240	125	182	307		420	240	240
V.—Miscellaneous—									
Sales of old materials		.....					.....	.....	.....
Contributions—									
Provincial and local grants ...		.....					.....	.....	.....
Road-watering subscriptions ...		.....					.....	.....	.....
Rents of houses		.....					.....	.....	.....
Sales of fruit, grass, &c.		755					755	755	755
Other miscellaneous receipts (slaughter-house, markets, &c.)		850					850	850	850
	1,437	1,605	321	1,184	1,509		1,605	1,605	1,605
VI.—Public Works—									
Tolls and ferries	.....	.....	.....	.....	.....		.....	.....	.....
Total receipts from local sources ...	4,441	4,715	1,451	3,365	4,816		4,715	4,715	4,715
Grants-in-aid from Military Department, viz.—									
For Conservancy		.....					.....	.....	.....
„ Lock-hospital		.....					.....	.....	.....
„ Sadar bazar		.....					.....	.....	.....
Total ...	4,441	4,715	1,541	3,365	4,816	4,677	4,715	4,715	4,715
Grand Total ...	4,655	5,769				5,731	6,364	6,349	6,349

* Local estimates as passed by the Quartermaster-General of the Army in India.

FOR 1893-94.

LOCAL FUNDS.

FUNDS.

Expenditure.

HEADS AND ITEMS.	Actuals, 1891-92.	Budget estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH NOVEMBER 1892.			Revised estimate, 1892-93.	ESTIMATE OF 1893-94.		Passed by Government.
			Last 4 months of 1891-92.	First 8 months of 1892-93.	Total.		Proposed by Local Officers.	Revised by Accountant General.	
Western Dooars Market.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Establishment				2,862	2,862		6,300	6,300	6,300
Contingencies				340	340		264	264	264
Travelling Allowance				1	1		50	50	50
Public Works.									
Improvements.									
Tin Sheds				.....	.....		5,050	5,050	5,050
Wells				.....	.....		1,200	1,200	1,200
Platforms				.....	.....		610	610	610
Drainage				.....	.....		50	50	50
Roads and Bridges				.....	.....		1,010	1,010	1,010
Petty Construction and Repairs				.....	.....		1,600	1,600	1,600
Printing charges				.....	.....		500	500	500
Miscellaneous				.....	.....		50	50	50
Total ...	.....		.....	3,203	3,203	10,000	16,684	16,684	16,684
Closing balance ...						2,000	2,422	2,356	2,356
GRAND TOTAL ...						12,000	19,106	19,040	19,040

Estimate of the Deputy Commissioner of Jalpaiguri reproduced.

FUNDS.

Cuttack Cantonment.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1.—Refunds—									
Refunds of taxes									
Miscellaneous refunds									
	.....	.....	.....	.....	.....		.....	.....	.....
2.—Collection of revenue—									
Collecting establishments ...	240	240	80	184	264		288	288	253
3.—General Administration and Accounts—									
Establishments		264					300	300	180
Contingencies		130					130	130	130
Contributions towards establishment in Government offices ...		41					42	42	42
	438	435	189	320	509		472	472	352
4.—Police—									
Police establishment		840					840	840	840
Contingencies		78					87	87	87
Miscellaneous (including cattle-pounds)		.....					.....	.....	.....
	923	918	311	618	929		927	927	927
5.—Education—									
Grants-in-aid to schools ...	.....	.....	.....	.....	.....		.....	.....	.....
6.—Medical—									
Hospitals and Dispensaries.									
Establishments							.....	.....	.....
Contingencies							.....	.....	.....
Vaccination.									
Establishments		120					120	120	120
Contingencies		15					15	15	15
	134	135	54	78	132		135	135	135
7.—Minor Departments—									
Public Gardens.									
Establishments		54					54	54	54
Contingencies		50					30	30	30
Cemeteries		.....					.....	.....	.....
Conservancy.									
Establishments		1,032					1,032	1,032	1,032
Contingencies		50					100	100	100
Water-supply		.....					.....	.....	.....
	1,001	1,186	387	775	1,162		1,216	1,216	1,216
8.—Superannuations—									
Gratuities	.....	.....	.....	.....	.....		.....	.....	.....
9.—Miscellaneous—									
Rents		120					120	120	120
Petty establishments		780					770	770	770
Contingencies (including lump sum)		152					140	140	140
	811	1,052	269	785	1,054		1,030	1,030	1,030
10.—Public Works—									
Original Works.									
Buildings							.....	.....	.....
Roads							.....	.....	.....
Other works							.....	.....	.....
Maintenance and Repairs.									
Buildings		105					80	80	80
Roads							.....	.....	.....
Other works							.....	.....	.....
Petty construction and repairs ...							.....	.....	.....
	54	105	1	79	80		80	80	80
Total expenditure ...	3,601	4,071	1,291	2,839	4,130	4,097	4,148	4,148	3,992
Closing balance ...	1,054	1,698				1,634	2,216	2,201	2,357
GRAND TOTAL ...	4,655	5,769				5,731	6,364	6,349	6,349

Local estimates as passed by the Quartermaster-General of the Army in India.

ESTIMATE

EXCLUDED

ALIPORE

Receipts.

Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th November 1892.			Revised estimate, 1892-93.	Estimate of 1893-94.		Passed by Government.
			Last 4 months of 1891-92.	First 8 months of 1892-93.	Total.		Proposed by Local Officers.	Revised by Accountant-General.	
Alipore Cantonment.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	375	204				204	288	289	289
I.—Land Revenue—									
Income from land, the property of the Fund	.....	.....	.....	.....	.....		.....	.....	.....
II.—Assessed Taxes—									
Taxes upon houses		.....					.....	.....	.....
Tax on trades and professions ...		.....					.....	.....	.....
Chaukidari tax		.....					.....	.....	.....
Miscellaneous (including taxes on horses and carriages) ...							.....	.....	.....
	.....	.....	.....	.....	.....		.....	.....	.....
III.—Police—									
Fees, fines, and forfeitures ...							.....	.....	..
Unclaimed property							.....	.....	.....
Miscellaneous (including cattle-pound receipts)							.....	.....	.....
	.....	.....	.....	.....	.....		.....	.....	.....
IV.—Minor Departments—									
Agriculture.									
Public gardens		.....					.....	.....	.....
Sanitation.									
Conservancy tax and fees ...		.....					.....	.....	.....
Sales of manure, &c. ...		.....					.....	.....	.....
Water-supply.									
Water-rates		.....					.....	.....	.....
Other receipts		.....					.....	.....	.....
	.....	.....	.....	.....	.....		.....	.....	.....
V.—Miscellaneous—									
Sales of old materials		.....					.....	.....	.....
Contributions—									
Provincial and local grants ...		.....					.....	.....	.
Road-watering subscriptions ...		.....					.....	.....	.....
Rents of houses		.....					.....	.....	. . .
Sales of fruit, grass, &c.		450					450	450	450
Other miscellaneous receipts (slaughter-houses, markets, &c.)		.....					.....	.....	.
	488	450	977	1,625	648		450	450	450
VI.—Public Works—									
Tolls and ferries	.....	.....	.....	.....	.....		.....	.....	.....
Total receipts from local sources ...	488	450	977	1,625	648		450	450	450
Grants-in-aid from Military Department, viz.—									
For Conservancy	1,700	2,100	1,700	.....	1,700		1,850	1,850	1,850
" Lock-hospital							.....	.....	..
" Sadar bazar							108	.....	...
" Tree tending									
Total ...	2,188	2,550	723	1,625	2,348	2,500	2,408	2,300	2,300
Grand Total ...	2,563	2,754				2,704	2,696	2,589	2,589

Local estimates as passed by the Quartermaster-Gener of the Army in India.

FOR 1893-94.

LOCAL FUNDS.

CANTONMENT.

Expenditure.

Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th November 1892. Last 4 months of 1891-92.	First 8 months of 1892-93.	Total.	Revised estimate, 1891-92.	Estimate of 1893-94. Proposed by Local Officers.	Revised by Accountant General.	Passed by Government.
Alipore Cantonment.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1.—Refunds—									
Refunds of taxes									
Miscellaneous refunds									
	.....	.....	.....	.....	.....		.....	.....	
2.—Collection of revenue—									
Collecting establishments ...	.....	.....	.....	.....	.....		.....	.....	
3.—General Administration and Accounts—									
Establishment		120					120	120	120
Contingencies		49					49	49	49
Contributions towards establishment in Government offices		24					24	24	24
	201	193	73	122	195		193	193	193
4.—Police—									
Police establishment							.....	.....	.....
Contingencies							.....	.....	.....
Miscellaneous (including cattle-pounds)							.....	.....	.....
	.....	.....	.....	.....	.....		.....	.....	.....
5.—Education—									
Grants-in-aid to schools ...	.....	.....	.....	.....	.....		.....	.....	.....
6.—Medical—									
Hospitals and Dispensaries.									
Establishments							.....	.....	.....
Contingencies							.....	.....	.....
Vaccination.									
Establishments							.....	.....	.....
Contingencies							.....	.....	.....
	.....	.....	.....	.....	.....		.....	.....	.....
7.—Minor Departments—									
Public Gardens.									
Establishments							.....	.....	.....
Contingencies							.....	.....	.....
Cemeteries							.....	.....	.....
Conservancy.									
Establishments		1,500					1,500	1,500	1,500
Contingencies		672					672	672	672
Water-supply		.....					.....	.....	.....
	2,119	2,172	707	1,416	2,123		2,172	2,172	2,172
8.—Superannuations—									
Gratuities	.....	.....	.....	.....	.....		.....	.....	.....
9.—Miscellaneous—									
Rents							.....	.....	.....
Petty establishments							.....	.....	.....
Contingencies (including lump sum)		50					158	50	50
	39	50	.....	.....	.....		158	50	50
10.—Public Works—									
Original Works.									
Buildings							.....	.....	.....
Roads							.....	.....	.....
Other works							.....	.....	.....
Maintenance and Repairs.									
Buildings							.....	.....	.....
Roads							.....	.....	.....
Other works							.....	.....	.....
Petty construction and repairs...							.....	.....	.....
	.....	.....	.....	.....	.....		.....	.....	.....
Total Expenditure ...	2,359	2,415	780	1,538	2,318	2,415	2,523	2,415	2,415
Closing balance ...	204	339				289	173	174	174
GRAND TOTAL ...	2,563	2,754				2,704	2,696	2,589	2,589

Local estimates as passed by the Quartermaster-General of the Army in India.

ESTIMATE

EXCLUDED

DUM-DUM

Receipts.

Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th November 1892.			Revised estimate, 1892-93.	Estimate of 1893-94.		Passed by Government.
			Last 4 months of 1891-92.	First 8 months of 1892-93.	Total.		Proposed by Local Officers.	Revised by Accountant-General.	
Dum-Dum Cantonment.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	5,688	6,001				6,001	4,010	3,961	3,961
I—Land Revenue—									
Income from land, the property of the Fund	10	10	.....	10	10		10	10	10
II.—Assessed Taxes—									
Taxes upon houses		3,000					3,000	3,000	3,000
Tax on trades and professions ..		.....					.....	.....	.....
Chaukidari tax		.....					.....	.. ...	.. ...
Miscellaneous (including taxes on horses and carriages)	.....	250					250	250	250
	2,959	3,250	1,504	1,482	2,986		3,250	3,250	3,250
III.—Police—									
Fees, fines, and forfeitures		500					300	300	300
Unclaimed property		.....					... .	.....	.....
Miscellaneous (including cattle-pound receipts)		400					400	400	400
	575	900	108	391	499		700	700	700
IV.—Minor Departments—									
Agriculture.									
Public gardens							.....	.....	.....
Sanitation.									
Conservancy tax and fees		500					3,000	3,000	3,000
Sales of manure, &c.							.....	.....	.....
Water-supply.									
Water rates							.....	.....	.....
Other receipts							.....	.... .	.... .
	555	500	193	1,143	1,336		3,000	3,000	3,000
V.—Miscellaneous—									
Sales of old materials		50					50	50	50
Contributions—									
Provincial and local grants		.....					.....	.....	.....
Road-watering subscriptions ...		.....					.....	.....	.....
Rents of houses		... .					.....	... .	... .
Sales of fruit, grass, &c.		2,550					2,550	2,550	2,550
Other miscellaneous receipts (slaughter-houses, markets, &c.)		1,850					2,180	2,180	2,180
	4,269	4,450	1,451	3,139	4,590		4,780	4,780	4,780
VI.—Public Works—									
Tolls and ferries	.....	.....	.....	.....	.....		.....	.....	.....
Total receipts from local sources ...	9,068	9,110	3,256	6,165	9,421		11,740	11,740	11,740
Grants-in-aid from Military Department, viz.—									
For Conservancy							.....	.....	.....
„ Lock-hospital							.....	.....	.....
„ Sadar bazar							.....	. ...	. ...
Total ...	9,068	9,110	3,256	6,165	9,421	11,740	11,740	11,740	11,740
GRAND TOTAL ...	14,750	15,111				17,741	15,750	15,701	15,701

Local estimates as passed by the Quartermaster-General of the Army in India.

FOR 1893-94.

LOCAL FUNDS.

CANTONMENT.

Expenditure.

Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th November 1892.			Revised estimate, 1892-93.	Estimate of 1893-94.		Passed by Government.
			Last 4 months of 1891-92.	First 8 months of 1892-93.	Total.		Proposed by Local Officers.	Revised by Accountant-General.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dum-Dum Cantonment.									
1.—Refunds—									
Refunds of taxes							.....	.....	.....
Miscellaneous refunds		50					50	50	50
	.....	50	.....	.....	.....		50	50	50
2.—Collection of Revenue—									
Collecting establishments ...	120	120	40	80	120		120	120	120
3.—General Administration and Accounts—									
Establishments		948					948	948	948
Contingencies		162					162	162	162
Contributions towards establishment in Government offices ...		116					126	126	126
	1,229	1,226	374	780	1,154		1,236	1,236	1,236
4.—Police—									
Police establishment		804					804	804	804
Contingencies		108					108	108	108
Miscellaneous (including cattle-pounds)		60					60	60	60
	895	972	302	519	821		972	972	972
5.—Education—									
Grants-in-aid to schools			.....	.....	.....		.....	.....	.....
6.—Medical—									
Hospitals and Dispensaries.									
Establishments		1,308					1,308	1,308	1,308
Contingencies		648					696	696	696
Vaccination.									
Establishments		24					24	24	24
Contingencies		6					6	6	6
	1,704	1,986	557	1,080	1,637		2,034	2,034	2,034
7.—Minor Departments—									
Public Gardens.									
Establishments		156					156	156	[illegible]
Contingencies		40					40	40	40
Cemeteries		.....					.....	.....	[illegible]
Conservancy.									
Establishments		2,004					3,516	3,516	3,516
Contingencies		1,100					1,980	1,980	1,980
Water-supply		60					60	60	60
	3,138	3,360	1,063	3,001	4,064		5,702	5,702	5,702
8.—Superannuations—									
Gratuities	.....	.....	.....	.....	.....		.....	.....	...
9.—Miscellaneous—									
Rents		.....					.....	.....	
Petty establishments		.....					.....	.....	
Contingencies (including lump sum)		1,060					500	500	500
	170	1,060	32	109	141		500	500	500
10.—Public Works—									
Original Works.									
Buildings		.....					.....	.....	...
Roads		.....					.....	.....	..
Other works		.....					.....	.....	.....
Maintenance and Repairs.									
Buildings		1,000					400	400	400
Roads		1,000					1,000	1,000	1,000
Other works		.....					.....	.....	...
Petty construction and repairs...		.....					.....	.....	...
	1,493	2,900	1,345	1,498	2,843		1,400	1,400	1,400
Total Expenditure ...	8,755	11,674	3,773	7,067	10,840	1,3780	12,014	12,014	12,014
Closing balance ...	6,001	3,437				3,961	3,737	3,687	3,687
GRAND TOTAL ...	14,756	15,111				17,741	15,750	15,701	15,701

Local estimates as passed by the Quartermaster-General of the Army in India.

ESTIMATE

EXCLUDED

BARRACKPORE

Receipts.

HEADS AND ITEMS.	Actuals, 1891-92.	Budget, estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH NOVEMBER 1892.			Revised estimate, 1892-93.	ESTIMATE OF 1893-94.		Passed by Government.
			Last 4 months of 1891-92.	First 8 months of 1892-93.	Total.		Proposed by Local Officers.	Revised by Accountant-General.	
Barrackpore Cantonment.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	2,148	289				289	396	348	348
I.—Land Revenue—									
Income from land, the property of the Fund	407	740	259	132	391		450	450	450
II.—Assessed Taxes—									
Taxes upon houses		6,000					6,000	6,000	6,000
Tax on trades and professions ...		.....					.....	.....	.....
Chaukidari tax		.....					.....	.....	.....
Miscellaneous (including taxes on horses and carriages) ...		1,525					1,280	1,280	1,280
	6,835	7,525	2,765	4,453	7,218		7,280	7,280	7,280
III.—Police—									
Fees, fines, and forfeitures ...		450					500	500	500
Unclaimed property		.....					.....	.....	.....
Miscellaneous (including cattle-pounds receipts)		850					750	750	750
	1,253	1,300	279	593	872		1,250	1,250	1,250
IV.—Minor Departments—									
Agriculture.									
Public gardens							.....	.....	.....
Sanitation.									
Conservancy tax and fees ...		4,000					4,000	4,000	4,000
Sales of manure, &c.							.....	.....	.....
Water-supply.									
Water-rates							.....	.....	.....
Other receipts							.....	.....	.....
	307	4,000	255	2,313	2,568		4,000	4,000	4,000
V.—Miscellaneous—									
Sales of old materials		50					50	50	50
Contributions—									
Provincial and local grants ...		40					576	576	576
Road-watering subscriptions ...							40	40	40
Rents of houses		.....					.....	.....	.....
Sales of fruit, grass, &c.		1,300					1,200	1,200	1,200
Other miscellaneous receipts (slaughter-houses, markets, &c.)		3,500					4,250	4,250	4,250
	5,936	4,890	1,495	2,479	3,974		6,116	6,116	6,116
VI.—Public Works—									
Tolls and ferries	1,000	1,000	.....	1,000	1,000		1,000	1,000	1,000
Total receipts from local sources	15,798	19,455	5,053	10,970	16,023		20,096	20,096	20,096
Grants-in-aid from Military Department, viz.—									
For conservancy							400	400	400
" Cantonment hospital ...							1,932	1,932	1,932
" Sadar Bazar							.....	.....	.....
Total ...	15,798	19,455	5,053	10,970	16,023	23,521	22,428	22,428	22,428
GRAND TOTAL ...	17,946	19,744				23,810	22,826	22,776	22,776

Local estimates as passed by the Quartermaster-General of the Army in India.

FOR 1893-94.

LOCAL FUNDS.

CANTONMENT.

Expenditure.

Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th November 1892.			Revised estimate, 1892-93.	Estimate of 1893-94.		Passed by Government.
			Last 4 months of 1891-92.	First 8 months of 1892-93.	Total.		Proposed by Local Officers.	Revised by Accountant-General.	
Barrackpore Cantonment.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1.—Refunds—									
Refunds of taxes		15					20	20	
Miscellaneous refunds		10					25	25	
	45	25	20	.....	20		45	45	
2.—Collection of revenue—									
Collecting establishments ...	324	276	145	175	320		420	420	
3.—General Administration and Accounts—									
Establishments		1,374					1,374	1,374	
Contingencies		115					115	115	
Contributions towards establishment in Government offices		178					225	225	
	1,604	1,667	540	1,072	1,612		1,714	1,714	
4.—Police—									
Police establishment		3,300					3,300	3,300	
Contingencies		812					812	812	
Miscellaneous (including cattle-pounds)		.....					.....	.....	
	4,728	4,112	1,360	680	2,040		4,112	4,112	
5.—Education—									
Grants-in-aid to schools	.....	.....	.....	.....	.....		.....	.....	
6.—Medical—									
Hospitals and Dispensaries.									
Establishments		1,872					1,872	1,872	
Contingencies		384					564	564	
Vaccination.									
Establishments		72					72	72	
Contingencies		.....					.....	.....	
	2,474	2,328	350	1,526	1,176		2,508	2,508	
7.—Minor Departments—									
Public Gardens.									
Establishments		96					96	96	
Contingencies		.....					.....	.....	
Cemeteries		.....					.....	.....	
Conservancy.									
Establishments		4,440					7,428	7,468	
Contingencies		400					400	400	
Water-supply		.....					.....	.....	
	5,061	4,936	2,094	5,283	7,377		7,924	7,964	
8.—Superannuations—									
Gratuities	.....	.....	.....	.....	.....		.....	.....	
9.—Miscellaneous—									
Rents		.....					.....	.....	
Petty establishments		120					120	120	
Contingencies (including lump sum)		1,765					2,283	2,283	
	1,375	1,885	759	1,314	2,073		2,403	2,403	
10.—Public Works—									
Original Works.									
Buildings		100					.....	.....	
Roads		.....					.....	.....	
Other works		.....					.....	.....	
Maintenance and Repairs.									
Buildings		200					300	300	
Roads		2,125					2,800	2,800	
Other works		.....					.....	.....	
Petty construction and repairs		104					300	300	
	1,956	2,529	1,293	354	1,647		3,400	3,400	
Total Expenditure ...	17,657	17,758	5,861	10,404	16,265	23,462	22,526	22,526	22,526
Closing balance ...	289	1,986				348	300	190	250
GRAND TOTAL ...	17,946	19,744				23,810	22,826	22,776	22,776

Local estimates as passed by the Quartermaster-General of the Army in India.

† Increase due to the provision for the pay of a Bildar or Rs. 5 a month sanctioned, *vide* Bengal Government Order No. 3460F., dated the 7th November 1892.

ESTIMATE

EXCLUDED

DARJEELING

Receipts.

Heads and Items	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th November 1892.			Revised estimate, 1892-93.	Estimate of 1893-94.		Passed by Government.
			Last 4 months of 1891-92.	First 8 months of 1892-93.	Total.		Proposed by Local Officers.	Revised by Accountant General.	
Darjeeling Cantonment.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	311	387				387	117	97	97
I.—Land Revenue—									
Income from land, the property of the Fund	.....	.....	.....	.....	.....		.....	...	
II.—Assessed Taxes—									
Taxes upon houses							.....	.....	
Tax on trades and professions ..							.....	.....	.....
Chaukidari tax							.....	.....	
Miscellaneous (including taxes on horses and carriages) ...							.....	....	
	....	..	... ..	...	.....		. ...	.....	
III.—Police—									
Fees, fines, and forfeitures		100					100	100	100
Unclaimed property .		.....					...	. ....	.
Miscellaneous (including cattle-pound receipts)		20					10	10	10
	98	120	17	114	131		110	110	110
IV.—Minor Departments—									
Agriculture.									
Public gardens		.....					... ..	.....	
Sanitation.									
Conservancy tax and fees .		.....					.....	.....	...
Sales of manure, &c.		.....					....	.....	
Water-supply.									
Water rates		.....					.....	.....	.
Other receipts		.....					.....	.....	
	.....	.....	.....	. ....	.....		.....	.....	
V.—Miscellaneous—									
Sales of old materials		.....					... ..	.....	.
Contributions—									
Provincial and local grants ...	}	.....					.....		
Road-watering subscriptions ...									
Rents of houses		180					250	250	250
Sales of fruit, grass, &c.		220					250	250	250
Other miscellaneous receipts (slaughter-houses, markets, &c.)		.....					.....	.	
	2,917	350	573	1,669	2,242		500	500	500
VI.—Public Works—									
Tolls and ferries	. ...	.....	...	.....	.....		.....	.....	
Total receipts from local sources ...	3,015	470	590	1,783	2,373		610	610	610
Grants-in-aid from Military Department, viz.—									
For Conservancy		1,112					960	960	960
,, Cantonment hospital... ...		2,064					1,644	1,644	1,644
,, Sadar bazar		.					... .	....	...
Total ..	3,015	3,646	590	1,783	2,373	2,974	3,214	3,214	3,214
Grand Total ...	3,326	4,033				3,361	3,311	3,311	3,311

Local estimates as passed by the Quartermaster-General of the Army in India.

FOR 1893-94.

LOCAL FUNDS.

CANTONMENT.

Expenditure.

Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th November 1892. Last 4 months of 1891-92.	First 8 months of 1892-93.	Total.	Revised estimate, 1892-93.	Estimate of 1893-94. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.
Darjeeling Cantonment.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1.—Refunds—									
Refunds of taxes									
Miscellaneous refunds	10	.....	10	.....	10		.....	.	.....
2.—Collection of revenue—									
Collecting establishments ...	.....	.....	23	.....	23		.....	.....	.....
3.—General Administration and Accounts—									
Establishments		120					120	120	120
Contingencies		50					50	50	50
Contributions towards establishment in Government offices		36					32	32	32
	300	206	69	95	164		202	202	-
4.—Police—									
Police establishment							.....	.....	.
Contingencies							.....	.....	.....
Miscellaneous (including cattle-pounds)							.....	.....	.....
	.....	.....	.....	.....	.....		.....	.....	...
5.—Education—									
Grants-in-aid to schools ...	.....	.....	.....	.....	.....		.....	.	.....
6.—Medical—									
Hospitals and Dispensaries.									
Establishments		1,704					1,344	1,344	1,344
Contingencies		300					300	300	300
Vaccination.									
Establishments		.....					.....	.....	.....
Contingencies		.....					.....	.....	...
	1,378	2,004	378	692	1,070		1,644	1,644	1,644
7.—Minor Departments—									
Public Gardens.									
Establishments		.....					.....	.....	.....
Contingencies		.....					.....	.....	...
Cemeteries		.....					.....	.....	....
Conservancy.									
Establishments		1,260					1,260	1,260	1,260
Contingencies		16					16	16	16
Water-supply		.....					.....	....	.....
	1,297	1,276	8	759	751		1,276	1,276	1,276
8.—Superannuations—									
Gratuities	.....	.....	.....	.....	.....		.....	. ....	
9.—Miscellaneous—									
Rents		.....					.....	.....	. ..
Petty establishments		.....					.....	.....	....
Contingencies (including lump sum)		50					50	50	50
	13	50	9	105	96		50	50	50
10.—Public Works—									
Original Works.									
Buildings		.....					.....	.....	...
Roads		.....					.....	.....	.. .
Other works		.....					.....	.....	....
Maintenance and Repairs.									
Buildings		30					30	30	30
Roads		20					20	20	-
Other works		.....					.....	.....	.. .
Petty construction and repairs ...		... .					.....	.....	.....
	35	50	9	.....	9		50	50	50
Total Expenditure ...	2,039	3,646	426	1,651	2,077	3,264	3,222	3,222	3,222
Closing balance ...	387	387				97	109	89	89
Grand Total ...	3,326	4,033				3,361	3,331	3,311	3,311

Local estimates as passed by the Quartermaster-General of the Army in India.

ESTIMATE

EXCLUDED

BUXA

Receipts.

Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th November 1892.			Revised estimate, 1892-93.	Estimate of 1893-94.		Passed by Government.
			Last 4 months of 1891-92.	First 8 months of 1892-93.	Total.		Proposed by Local Officers.	Revised by Accountant-General.	
Buxa Cantonment.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	84	290				290	141	141	141
I.—Land Revenue—									
Income from land, the property of the Fund	.....	.....	.....	.....	.....		.....	.....	.....
II.—Assessed Taxes—									
Taxes upon houses							.....	.....	.....
Tax on trades and professions ..							.....	.....	.....
Chaukidari tax							.....	.....	.....
Miscellaneous (including taxes on horses and carriages) ...							.....	.....	.....
	.....	.....	.....	.....	.....		.....	.....	.....
III.—Police—									
Fees, fines, and forfeitures ...		30					40	40	40
Unclaimed property		.....					.....	.....	.....
Miscellaneous (including cattle-pound receipts)		8					8	8	8
	49	38	1	21	22		48	48	48
IV.—Minor Departments—									
Agriculture.									
Public gardens							.....	.....	.....
Sanitation.									
Conservancy tax and fees ...							.....	.....	.....
Sales of manure, &c.							.....	.....	.....
Water-supply.									
Water-rates							.....	.....	.....
Other receipts							.....	.....	.....
	.....	.....	.....	.....	.....		.....	.....	.....
V.—Miscellaneous—									
Sales of old materials		36					36	36	36
Sales of lands, houses		.....					.....	.....	.....
Contributions—									
Provincial and local grants ...		2					.....	.....	.....
Road-watering subscriptions ...									
Rents of houses		.....					.....	.....	.....
Sales of fruit, grass, &c.... ...		20					30	30	30
Other miscellaneous receipts (slaughter-houses, markets, &c.)		.....					.....	.....	.....
	103	58	1,197	1,118	79		66	66	66
VI.—Public Works—									
Tolls and ferries	.....	.....	.....	.....	.....		.....	.....	.....
Total receipts from local sources ...	152	96	1,196	1,139	57		114	114	114
Grants-in-aid from Military Department, viz.—									
For Conservancy	1,782	1,784	1,782	.....	1,782		1,784	1,784	1,784
„ Lock-hospital	.....	.....	.....	.....	.....		.....	.....	.....
„ Sadar Bazar	.....	.....	.....	.....	.....		.....	.....	.....
Total ...	1,934	1,880	586	1,139	1,725	1,750	1,898	1,898	1,898
GRAND TOTAL ...	2,018	2,170				2,040	2,039	2,039	2,039

Local estimates as passed by the Quartermaster-General of the Army in India.

FOR 1893-94.

LOCAL FUNDS.

CANTONMENT.

Expenditure.

Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 13 months ending 30th November 1892. Last 4 months of 1891-92.	First 8 months of 1892-93.	Total.	Revised estimate, 1892-93.	Estimate of 1893-94. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.
Bura Cantonment.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1.—Refunds—									
Refunds of taxes									
Miscellaneous refunds									
	.....	.....	.....	.....	.....		.....	.....	.....
2.—Collection of revenue—									
Collecting establishments ...	.....	.....	.....	.....	.....		.....	.....	.....
3.—General Administration and Accounts—									
Establishments							.....	.....	.....
Contingencies							24	24	24
Contributions towards establishment in Government Offices...							.....	.....	.....
	8	24	.....	20	20		24	24	24
4.—Police—									
Police establishment							.....	.....	.....
Contingencies							.....	.....	.....
Miscellaneous (including cattle-pounds)							.....	.....	.....
	.....	.....	.....	.....	.....		.....	.....	.....
5.—Education—									
Grants-in-aid to schools	.....	.....	.....	.....	.....		.....	.....	.....
6.—Medical—									
Hospitals and Dispensaries.									
Establishments							.....	.....	.....
Contingencies							.....	.....	.....
Vaccination.									
Establishments							.....	.....	.....
Contingencies							.....	.....	.....
	.....	.....	.....	.....	.....		.....	.....	.....
7.—Minor Departments—									
Public Gardens.									
Establishments		.....					.....	.....	.....
Contingencies		.....					.....	.....	.....
Cemeteries		36					36	36	36
Conservancy.									
Establishments		1,644					1,644	1,644	1,644
Contingencies		50					50	50	50
Water-supply		.....					.....	.....	.....
	1,725	1,730	581	1,138	1,719		1,730	1,730	1,730
8.—Superannuations—									
Gratuities	.....	.....	.....	.....	.....		.....	.....	.....
9.—Miscellaneous—									
Rents							.....	.....	.....
Petty establishments							.....	.....	.....
Contingencies (including lump sum)							.....	.....	.....
	.....	.....	.....	.....	.....		.....	.....	.....
10.—Public Works—									
Original Works.									
Buildings		.....					.....	.....	.....
Roads		.....					.....	.....	.....
Other works		.....					.....	.....	.....
Maintenance and Repairs.									
Buildings		140					140	140	140
Roads		.....					.....	.....	.....
Other works		.....					.....	.....	.....
Petty construction and repairs		5					5	5	5
	.....	145	.....	.....	.....		145	145	145
Total Expenditure ...	1,728	1,899	581	1,158	1,739	1,899	1,899	1,899	1,899
Closing balance ...	290	271				141	140	140	140
GRAND TOTAL ...	2,018	2,170				2,040	2,039	2,039	2,039

Local estimates as passed by the Quartermaster-General of the Army in India.

ESTIMATE

EXCLUDED

DORANDA

Receipts.

HEADS AND ITEMS.	Actuals, 1891-92.	Budget estimate, 1892-93.	ACTUALS OF 12 MONTHS ENDING 30TH NOVEMBER 1892.			Revised estimate, 1892-93.	ESTIMATE OF 1893-94.		Passed by Government.
			Last 4 months of 1891-92.	First 8 months of 1892-93.	Total.		Proposed by Local Officers.	Revised by Accountant-General.	
Doranda Cantonment.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	608	253				253	600	549	549
I.—Land Revenue—									
Income from land, the property of the fund	.....	19	.....	19	19		19	19	19
II.—Assessed taxes—									
Taxes upon houses		.....					.....	.....	.....
Tax on trades and professions...		.....					.....	.. .	.. .
Chaukidari tax		539					500	500	500
Miscellaneous (including taxes on horses and carriages) ...		.....					.....	.....	.....
	276	539	46	237	283		500	500	500
III.—Police—									
Fees, fines and forfeitures ...		60					60	60	60
Unclaimed property		.....					.....	.....	
Miscellaneous (including cattle-pound receipts)		60					80	80	80
	160	120	29	447	476		140	140	140
IV.—Minor Departments—									
Agriculture.									
Public gardens		.....					.....	.....	.
Sanitation.									
Conservancy tax and fees ...		600					600	600	600
Sales of manure, &c.		.....					.....	.....	.
Water-supply.									
Water-rates		.....					.....	.....	.....
Other receipts		.....					.....	.....	.....
	367	600	71	252	323		600	600	600
V.—Miscellaneous—									
Sales of old materials		.....					.....	.....	.....
Contributions—									
Provincial and local grants ...		.....					.....	.....	.....
Road-watering subscriptions ...		.....					.....	.....	. .
Rents of houses		.....					.....	.....	..
Sales of fruit, grass, &c. ...		600					650	650	350
Other miscellaneous receipts (slaughter-houses, markets, &c.)		.....					.....	.....	. . .
	740	600	477	446	923		650	650	650
VI.—Public Works—									
Tolls and ferries	.....	.....	.....	.....	.....		.....	.....	
Total receipts from local sources ..	1,643	1,878	623	1,401	2,024		1,909	1,909	1,909
Grants-in-aid from Military Department, viz.—									
For Conservancy							.....	.....	. ..
" Lock-hospital							.....	.....	.. .
" Sadar Bazar							.....	.....	
Total ...	1,643	1,878	623	1,401	2,024	2,328	1,909	1,909	1,909
GRAND TOTAL ...	2,251	2,131				2,581	2,509	2,458	2,458

Local estimates as passed by the Quartermaster-General of the Army in India.

FOR 1893-94.

LOCAL FUNDS.

CANTONMENT.

Expenditure.

Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th November 1892.			Revised estimate, 1892-93.	Estimate of 1893-94.		Passed by Government.
			Last 4 months of 1891-92.	First 8 month of 1892-93.	Total.		Proposed by Local Officers.	Revised by Accountant-General.	
Doranda Cantonment.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1.—Refunds—									
Refunds of taxes									
Miscellaneous refunds									
	.....	.....	.....	300	300		.....	.....	
2.—Collection of revenue—									
Collecting establishments ...	252	372	84	146	230		372	372	372
3.—General Administration and Accounts—									
Establishments							216	216	216
Contingencies							50	50	50
Contributions towards establishment in Government offices ...							20	20	20
	198	286	93	576	669		286	286	286
4.—Police—									
Police establishment							.....	.....	.....
Contingencies							.....	.....	.....
Miscellaneous (including cattle-pounds)							.....	.....	.....
	39	.....	.....	.....	.....		.....	.....	.....
5.—Education—									
Grants-in-aid to schools	.....	.....	.....	.....	.....		.....	.....	.....
6.—Medical—									
Hospitals and Dispensaries.									
Establishments							.....	.....	.....
Contingencies							.....	.....	.....
Vaccination.									
Establishments							.....	.....	.....
Contingencies							.....	.....	.....
	.....	.....	.....	.....	.....		.....	.....	.....
7.—Minor Departments—									
Public Gardens.									
Establishments		60					60	60	60
Contingencies		40					50	50	50
Cemeteries		.....					.....	.....	.....
Conservancy.									
Establishments		786					786	786	786
Contingencies		50					50	50	50
Water-supply		.....					.....	.....	.....
	1,082	986	497	432	929		926	926	926
8.—Superannuations—									
Gratuities	.....	.....	.....	.....	.....		.....	.....	.....
9.—Miscellaneous—									
Rents							.....	.....	.....
Petty establishments							.....	.....	.....
Contingencies (including lump sum)							108	108	108
	291	108	108	145	253		108	108	108
10.—Public Works—									
Original Works.									
Buildings		.....					.....	.....	.....
Roads		.....					.....	.....	.....
Other works		.....					.....	.....	.....
Maintenance and Repairs.									
Buildings		50					50	50	50
Roads		172					100	100	100
Other works		.....					.....	.....	.....
Petty construction and repairs		180					180	180	180
	136	402	16	51	67		330	330	330
Total Expenditure ...	1,908	2,104	798	1,650	2,448	2,032	2,022	2,022	2,022
Closing Balance ...	253	27				549	487	436	436
GRAND TOTAL ...	2,251	2,131				2,581	2,509	2,458	2,458

Local estimates as passed by the Quartermaster-General of the Army in India.

ESTIMATE

EXCLUDED

DINAPORE

Receipts.

Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th November 1892.			Revised estimate, 1892-93.	Estimate of 1893-94.		Passed by Government.
			Last 4 months of 1891-92.	First 8 months of 1892-93.	Total.		Proposed by Local Officers.	Revised by Accountant-General.	
Dinapore Cantonment.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	937	1,001				1,001	781	781	781
I.—Land revenue—									
Income from land, the property of the fund	3,717	2,800	1,549	1,967	3,561		2,500	2,500	2,500
II.—Assessed taxes—									
Taxes upon houses ...		5,700					5,700	5,700	5,700
Tax on trades and professions ...		.....					.....	.....	.....
Chaukidari tax		.....					.....	.....	.....
Miscellaneous (including taxes on horses and carriages) ...		200					200	200	200
	4,718	5,900	2,002	4,599	6,601		5,900	5,900	5,900
III.—Police—									
Fees, fines, and forfeitures ...		300					400	400	400
Unclaimed property		.....					.....	.....	.....
Miscellaneous (including cattle-pound receipts)		175					150	150	150
	618	475	197	1,503	1,700		550	550	550
IV.—Minor Departments—									
Agriculture.									
Public gardens		.....					.....	.....	.....
Sanitation.									
Conservancy tax and fees ...		1,200					1,200	1,200	1,200
Sales of manure, &c.		.....					.....	.....	.....
Water-supply.									
Water-rates		.....					.....	.....	.....
Other receipts		.....					.....	.....	.....
	1,060	1,200	441	354	795		1,200	1,200	1,200
V.—Miscellaneous—									
Sales of old materials		.....					.....	.....	.....
Contributions—									
Provincial and local grants ...		.....					.....	.....	.....
Road-watering subscriptions ...		200					200	200	
Rents of houses		150					150	150	150
Sales of fruit, grass, &c. ...		1,400					1,400	1,400	1,400
Other miscellaneous receipts, (slaughter-houses, markets, &c.)		3,000					3,000	3,000	3,000
	6,510	4,750	2,471	3,325	5,796		4,750	4,750	4,750
VI.—Public Works—									
Tolls and ferries	451	250	295	200	495		400	400	400
Total receipts from local sources...	16,088	14,875	6,955	11,948	18,903		15,300	15,300	15,300
Grants-in-aid from Military Department, viz.—									
For Conservancy							.....	.....	.....
„ Lock-hospital							.....	.....	.....
„ Sadar Bazar							.....	.....	.....
Total ...	16,088	14,875	6,955	11,948	18,903	17,500	15,300	15,300	15,300
Grand Total ...	17,025	15,876				18,501	16,081	16,081	16,081

Local estimates as passed by the Quartermaster-General of the Army in India.

FOR 1893-94.

LOCAL FUNDS.

CANTONMENT.

Expenditure.

Heads and Items.	Actuals, 1891-92.	Budget estimate, 1892-93.	Actuals of 12 months ending 30th November 1892. Last 4 months of 1891-92.	First 8 months of 1892-93.	Total.	Revised estimate, 1892-93.	Estimate of 1893-94. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.
Dinapore Cantonment.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1.—Refunds—									
Refunds of taxes									
Miscellaneous refunds									
	2,895	.....	.....	16	16		.....	.....	.....
2.—Collection of revenue—									
Collecting establishments ...	284	288	72	216	288		288	288	288
3.—General administration and accounts—									
Establishments		636					636	636	636
Contingencies		120					90	90	90
Contributions towards establishment in Government offices ...		144					149	149	149
	735	900	162	863	1,025		875	875	875
4.—Police—									
Police establishment		3,288					3,288	3,288	3,288
Contingencies		248					248	248	248
Miscellaneous (including cattle-pounds)		.....					.....	.....	.....
	2,062	3,536	1,178	2,651	3,829		3,536	3,536	3,536
5.—Education—									
Grants-in-aid to schools ...	.....	.....	.....	.....	.....		.....	.....	.....
6.—Medical—									
Hospitals and Dispensaries.									
Establishments		1,860					1,680	1,680	1,680
Contingencies		820					840	840	840
Vaccination.									
Establishments		85					85	85	85
Contingencies		.....					.....	.....	.....
	2,367	2,765	581	1,964	2,545		2,605	2,605	2,605
7.—Minor Departments—									
Public Gardens.									
Establishments		192					192	192	192
Contingencies		100					100	100	100
Cemeteries		.....					.....	.....	.....
Conservancy.									
Establishments		3,816					3,912	3,912	3,912
Contingencies		1,070					1,070	1,070	1,070
Water-supply		.....					.....	.....	.....
	4,679	5,178	1,237	4,135	5,372		5,274	5,274	5,274
8.—Superannuations—									
Gratuities	.....	.....	.....	.....	.....		.....	.....	.....
9.—Miscellaneous—									
Rents		20					20	20	20
Petty establishments ...		324					324	324	324
Contingencies (including lump sum)		450					350	350	350
	602	794	216	520	736		694	694	694
10.—Public Works—									
Original works.									
Buildings							.....	.....	.....
Roads							.....	.....	.....
Other works							.....	.....	.....
Maintenance and repairs.									
Buildings		400					450	450	450
Roads		550					1,000	1,000	1,000
Other works		.....					.....	.....	.....
Petty construction and repairs		.....					.....	.....	.....
	2,420	950	554	1,435	1,989		1,450	1,450	1,450
Total expenditure	16,024	14,411	3,980	11,800	15,780	17,770	14,722	14,722	14,722
Closing balance	1,001	1,465				731	1,309	1,309	1,309
Grand Total	17,025	15,876				18,501	16,031	16,031	16,031

Local estimates as passed by the Quartermaster-General of the Army in India.

E. J. H. & W. S. Reg. No. 2370—229 17-5-93.

FINANCIAL DEPARTMENT.

FINANCE.

DARJEELING, THE 15TH MAY 1893.

RESOLUTION—No. 2475F.

READ—

Memorandum from the Accountant-General, Bengal, No. 02Bt., dated the 7th April 1893, submitting the estimates of receipts and expenditure of the Excluded Local Funds for the year 1893-94.

The Excluded Local Funds may be classed under the following heads:—

(1) Police Funds.
(2) Marine „
(3) Education „
(4) Medical and Charitable Funds.
(5) Public Works Funds.
(6) Miscellaneous „
(7) Cantonment Funds.

2. The Police Funds are "The Railway Police Clothing Fund" and "The Calcutta and Suburban Police Superannuation Fund." The Accountant-General's estimates of receipts and expenditure of these funds do not call for any remarks and are accepted. The latter fund has for the first time been classed as an Excluded Local Fund under the orders of the Government of India, in the Finance and Commerce Department letter No. 4446A., dated the 31st October 1892.

3. "The Fire-Brigade Fund" and "The Foundling Asylum Fund" were created under the orders of the Government of India, in the Finance and Commerce Department letter No. 3475, dated the 20th July 1890, but their estimates have not been included in this budget. The attention of the Accountant-General will be drawn to the omission.

4. The Marine Funds are "The Hospital Port Dues Fund," "The Balasore Port Fund," "The Cuttack Port Fund," and "The Puri Port Fund." The charges for sick seamen sent to hospitals and lunatic asylums amounted to Rs. 22,182 in 1891-92, and the Accountant-General's estimate for 1893-94 is Rs. 25,500 The Marine Department have authorised the payment of Rs. 2 per head per day for sick seamen sent to Government hospitals with effect from the 1st January 1893 instead of Re. 1 per head, the rate formerly charged. The estimate will be raised to Rs. 45,000. No provision has been made in the budget for a new steam-launch sanctioned for the Health Officer. Rs. 10,000 will be entered in the budget on this account. The collections from Port Dues on vessels in the Balasore Ports have been estimated at Rs. 2,700 against Rs. 2,912, the actuals of 1891-92. As the rate of port dues upon every sea-going vessel of the burden of ten tons and upwards entering these ports has been raised from 2 or 3 annas to 4 annas a ton, the estimate will be raised to Rs. 4,000. The cost of stores included in the indent for light-houses in the Balasore ports recently submitted by the Port Officer amounts to Rs. 2,000 for which a provision of Rs. 50 only has been made by the Local Officers in the budget. The estimate under stores will be raised to Rs. 2,000. The estimates of the Marine Funds in other respects are accepted.

5. The estimates of the Cantonment Funds as passed by His Excellency the Commander-in-Chief have generally been adopted by the Accountant-General. Since, however, the budget of the Cuttack Cantonment Fund was originally passed, His Excellency the Commander-in-Chief has ordered a reduction in the pay of the tax-collector from Rs. 12 to Rs. 9, and of the Head-Clerk and Accountant from Rs. 22 to Rs. 15. The Accountant-General's estimates will accordingly be reduced by Rs. 36 and Rs. 120 under the heads of Collecting Establishments and General Administration respectively. The estimates of the Barrackpore Cantonment Fund for 1893-94, as passed by His Excellency

the Commander-in-Chief, provide for a total expenditure of Rs. 22,526. The Accountant-General has raised this by Rs. 60 to provide for the pay of a Bildar on Rs. 5 per month. But as this increased charge and other modifications in the estimate will, under the orders of His Excellency be met by a re-appropriation from Miscellaneous Contingencies, the total grant for the Barrackpore Cantonment will stand at Rs. 22,526.

6. The Accountant-General's estimates of receipts and expenditure under the remaining funds are accepted. In accordance with the foregoing remarks, the estimates for 1893-94 will stand thus:—

	Receipts.	Expenditure.
	Rs.	Rs.
(1) Police Funds—		
Railway Police clothing	2,487	2,500
Calcutta and Suburban Police Superannuation ...	26,097	23,349
Total ...	28,584	25,849
(2) Marine Funds—		
Hospital Port Dues	65,000	84,500
Balasore Port	16,140	19,836
Cuttack Port	9,172	8,350
Puri Port	2,178	770
Total ...	92,490	1,13,456
(3) Education Funds—		
Hindu College	5,344	4,955
Durga Charan Laha's Scholarship	3,032	3,037
Jadunath Mookerji's Scholarship	.....	.....
Juggerah Estate	1,200	984
Vizianagram Scholarship	.....	1,616
Total ...	9,576	10,592
(3) Medical and Charitable Funds—		
Pilgrim's Lodging-house Funds	25,139	27,313
Jagannath Road Lodging-House Fund ...	9,259	9,599
Balasore Pilgrim Hospital	1,137	1,162
Chuni Lal Seal's Dispensary	2,000	2,000
Unnachatter	5,870	5,952
Total ...	43,405	46,026
(5) Public Works Funds—		
Khond Mahal Road Fund...	4,300	4,645
Darjeeling Improvement	27,086	26,059
Total ...	31,386	30,704
(6) Miscellaneous Funds—		
Zoological Garden	38,306	39,000
Christian Burial Board	10,450	10,802
Muhammadan Burial Board	6,000	6,000
Mohsin Endowment	1,19,159	1,15,509
Western Duars Market Fund	17,040	16,684
Total ...	1,90,955	1,87,995
(7) Cantonment Funds	63,504	62,812
GRAND TOTAL ...	4,59,900	4,77,434

ORDER.—Ordered that a copy of this Resolution, with a copy of the estimates, be forwarded to the General, Revenue, Municipal, Judicial, Political, Marine, and Public Works Departments, and to the Accountant-General, Bengal, for information.

Ordered also that a copy of the estimates regarding the Calcutta and the Suburban Police Superannuation Fund, with extract, paragraph 2, of the Resolution, be forwarded to the Commissioner of Police, Calcutta, for information; that a copy of the estimates regarding Zoological Garden Fund, with a copy of the Resolution, be forwarded to the Honorary Secretary to the Zoological Garden Committee for information; that a copy of the estimates regarding Christian Burial Board Fund, with a copy of the Resolution, be forwarded to the Chairman of the Burial Board Fund for information; that a copy of the Resolution, with a copy of the budget, be forwarded to the Commissioner of the Orissa Division for information; that copies of the estimates of the Darjeeling Improvement Fund and of the Western Duars Market Fund, with a copy of the Resolution, be forwarded to the Commissioner of the Rajshahi Division for information; that a copy of the estimate regarding the Muhammadan Burial Board Fund, with a copy of the Resolution, be forwarded to the Chairman of the Muhammadan Burial Board Fund for information; that extract, paragraph 5, regarding Cantonment Funds, wth a copy of the estimate, be forwarded to the Inspector-General of Police and the Quartermaster-General in India for information; and that a copy of the Resolution, with a copy of the estimates of the Education Funds, be forwarded to the Director of Public Instruction for information.

By order of the Lieutenant-Governor of Bengal,

J. A. BOURDILLON,

Offg. Secretary to the Government of Bengal.

Nos. 2476-92F.

COPY forwarded to the

By order of the Lieutenant-Governor of Bengal,

N. BONHAM-CARTER,

Offg. Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 15th May 1893.

C. E. G.—Reg. No. 963C—262—16-5-93